

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

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

**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, 2016**

TABLE OF CONTENTS

	Page(s)
Agency Officials	1
Management Assertion Letter	2
Compliance Report:	
Summary.....	3
Independent Accountant’s Report on State Compliance, on Internal Control over Compliance, and on Supplementary Information for State Compliance Purposes	5
Schedule of Findings	
Current Findings - State Compliance.....	8
Prior Findings Not Repeated	18
Supplementary Information for State Compliance Purposes:	
Summary.....	20
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2016.....	1.....21
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2015.....	2.....24
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3.....27
Schedule of Changes in State Property.....	4.....30
Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	5.....31
Analysis of Significant Variations in Expenditures	6.....33
Analysis of Significant Variations in Receipts	7.....36
Analysis of Significant Lapse Period Spending.....	8.....38
Analysis of Accounts Receivable	9.....39
Analysis of Operations (Not Examined):	
Agency Functions and Planning Program (Not Examined).....	41
Budget Impasse Disclosures (Not Examined).....	44
Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)	45
Interest Costs on Fiscal Year 2016 Invoices (Not Examined)	47
Average Number of Employees (Not Examined)	48
Service Efforts and Accomplishments (Not Examined).....	49

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

AGENCY OFFICIALS

State Fire Marshal (April 1, 2015 - Current)	Mr. Matthew Perez
Acting State Fire Marshal (March 20, 2015 - March 31, 2015)	Mr. Leslie Albert
State Fire Marshal (thru March 19, 2015)	Mr. Larry Matkaitis
Deputy Director (July 1, 2016 - Current)	Mr. Alix Armstead
Deputy Director (June 1, 2016 - June 30, 2016)	Vacant
Deputy Director (thru May 31, 2016)	Mr. Leslie Albert
Chief Administrative Officer (June 1, 2016 - Current)	Mr. Ronny Wickenhauser
Note: This position was established June 1, 2016 due to reorganization.	
Chief Fiscal Officer	Mr. Ronny Wickenhauser
Chief Operating Officer (August 9, 2016 - Current)	Mr. Kent Tomblin
Chief Operating Officer (July 1, 2016 - August 8, 2016)	Vacant
Chief Operating Officer (June 1, 2016 - June 30, 2016)	Mr. Kevin Schott
Note: This position was established June 1, 2016 due to reorganization.	
Chief of Staff (June 1, 2015 - Current)	Vacant
Chief of Staff (thru May 31, 2015)	Mr. Jim Watts
Senior Policy Advisor (June 1, 2016 - Current)	Vacant
Senior Policy Advisor (June 1, 2015 - May 31, 2016)	Mr. Jim Watts
Senior Policy Advisor (thru May 31, 2015)	Mr. Kevin Schott
General Counsel (May 26, 2015 - Current)	Mr. Matthew Taksin
General Counsel (thru May 22, 2015)	Ms. Angela Stinson-Marti
Chief Internal Auditor (May 1, 2015 - Current)	Mr. Martin Paul
Acting Chief Internal Auditor (thru April 30, 2015)	Mr. Martin Paul

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

March 17, 2017

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, 2016. Based on this evaluation, we assert that during the years ended June 30, 2015 and June 30, 2016, 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

SIGNED ORIGINAL ON FILE

SIGNED ORIGINAL ON FILE

Mr. Matthew Perez, State Fire Marshal

Ronny Wickenhauser, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Mr. Matthew Taksin, General Counsel

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

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 or disclaimers, but does contain a qualified opinion on compliance and material weaknesses over internal control.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	5
Repeated findings	1	5
Prior recommendations implemented or not repeated	4	8

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2016-001	8	Noncompliance with the Illinois Finance Authority Act	Material Weakness and Material Noncompliance
2016-002	12	Noncompliance with Arsonist Registration Act	Significant Deficiency and Noncompliance
2016-003	14	Performance evaluations not completed timely	Significant Deficiency and Noncompliance
2016-004	15	Inadequate controls over computer equipment	Significant Deficiency and Noncompliance
2016-005	17	Failure to ensure employees were duly licensed and insured	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	18	Voucher processing weakness
B	18	Inspections of boilers and pressure vessels not performed timely
C	18	Inadequate control over purchase, recording and reporting of State property
D	19	Inadequate reporting of accounts receivable

EXIT CONFERENCE

The Office of the State Fire Marshal waived an exit conference in correspondence dated February 27, 2017. The responses to the recommendations were provided by Martin Paul in correspondence dated March 14, 2017.



**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

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, 2016. 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.

As described in item 2016-001 in the accompanying schedule of findings, the State of Illinois, Office of the State Fire Marshal did not comply with requirements regarding the use of assets within the Illinois Finance Authority's Fire Truck Revolving Loan Fund. Compliance with such requirements is necessary, in our opinion for the State of Illinois, Office of the State Fire Marshal to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2016. 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 2016-002, 2016-003, 2016-004 and 2016-005.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as item 2016-001 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2016-002, 2016-003, 2016-004 and 2016-005, 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, 2015 and June 30, 2016 in Schedules 1 through 9 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, 2016 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2014 accompanying supplementary information in Schedules 3, 4, 5, 6, 7, and 9 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.

SIGNED ORIGINAL ON FILE

Clinton, Iowa
March 17, 2017

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

2016-001. **FINDING** (Noncompliance with the Illinois Finance Authority Act)

The Office of the State Fire Marshal (Office) did not comply with statutory provisions regarding the use of assets within the Illinois Finance Authority's Fire Truck Revolving Loan Fund (Authority's Fund).

During testing, the auditors noted the following timeline regarding the \$8 million Fiscal Year 2015 appropriation the Office received to deposit moneys from the Fire Prevention Fund into the State Treasury's Fire Truck Revolving Loan Fund (State Treasury's Fund).

July 1, 2014	Public Act 098-0681 appropriated \$8 million from the Fire Prevention Fund to the Office for deposit into the State Treasury's Fund.
December 4, 2014	The State Comptroller processed a voucher submitted by the Office to completely expend the \$8 million appropriation from the Fire Prevention Fund. The \$8 million was deposited into the State Treasury's Fund.
January 12, 2015	The State Comptroller processed a voucher submitted by the Office to spend the entire \$8 million now on deposit in the State Treasury's Fund to the Authority's Fund. To process this transaction, the Office charged this expenditure against the continuing appropriation authorized by the Illinois Finance Authority Act (Act) (20 ILCS 3501/825-80(c-1)) to distribute the amount, if any, of cash received into the State Treasury's Fund to the Authority's Fund so long as the Office and the Illinois Finance Authority (Authority) entered into an interagency agreement that the moneys distributed would be used "for loans to fire departments and fire protection districts to purchase fire trucks and brush trucks and for no other purpose."
January 12, 2015	The Governor signed Executive Order 2015-08 requiring the Governor's Office of Management and Budget to review all grants requiring the expenditure of State funds to determine whether the grant is essential to operations.
January 15, 2015	The Authority received the \$8 million warrant from the State Treasury's Fund for deposit into the Authority's Fund.
January 20, 2015	The Authority deposited the \$8 million warrant into the Authority's Fund.
January 26, 2015	The Governor's Office of Management and Budget finished its review of the Office's grants and determined the Fire Truck Revolving Loan Program was not essential. The Office sent the Authority a letter requesting the Authority return the \$8 million.
January 27, 2015	An official with the Governor's Office of Management and Budget e-mailed the Authority's Executive Director stating the \$8 million "will not (be) available for use by the Illinois Finance Authority. Please contact me with any concerns, as I understand there may be audit issues."

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

February 20, 2015	The Authority's Executive Director sends an e-mail to officials with the Office and Governor's offices indicating a "legal obstacle" to returning the \$8 million.
March 26, 2015	Public Act 099-0002 authorized a transfer of \$23 million from the Fire Prevention Fund into the General Revenue Fund by the conclusion of Fiscal Year 2015.
April 17, 2015	An official with the Governor's office sent an e-mail to the Authority's Executive Director that the Governor's legal team has reviewed the transaction and requested compliance with the letter from the Office to the Authority dated January 26, 2015.
April 21, 2015	The Authority's Executive Director, after briefing both the Authority's Chair of the Board of Directors and the Audit Committee Chair about the "potential for audit or legal exposure to the Authority by complying with this request," directs the Authority's Chief Financial Officer to return the \$8 million to the Office. The Authority authorizes the return of the \$8 million back to the Office.
May 12, 2015	The State Comptroller processed the \$8 million Expenditure Adjustment Transmittal, classified by the Office as an overpayment, to redeposit these moneys against the appropriation from the Fire Prevention Fund, not the State Treasury's Fund. In accordance with the Statewide Accounting Management System (SAMS) Manual (Procedure 25.20.20), the Office should have returned the \$8 million from the original appropriation that generated the payment being refunded, which was the State Treasury's Fund as it was the appropriated fund that paid the moneys to the Authority's Fund. If this had been done, however, the Office would have been obligated to return the money deposited into the State Treasury's Fund back to the Authority's Fund under the continuing appropriation provisions of the Act (20 ILCS 3501/825-80(c-1)). Therefore, the Office did not charge the return of the \$8 million against the proper fund and appropriation.
June 3, 2015	The State Comptroller processed a fund transfer from the Fire Prevention Fund into the General Revenue Fund for \$12.5 million.
June 24, 2015	The State Comptroller processed a fund transfer from the Fire Prevention Fund into the General Revenue Fund for \$5.7 million. The total transfers were \$18.2 million.
August 31, 2015	The Office lapsed the \$8 million appropriation from the Fire Prevention Fund for deposit into the State Treasury's Fund. However, the Office continues to show the \$8 million appropriated expenditure from the State Treasury's Fund for deposit into the Authority's Fund.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

During testing, the auditors noted the Office did not:

- comply with the SAMS Manual (Procedure 25.20.20) by charging the refund against the proper appropriation;
- enforce its Intergovernmental Agreement between the Authority and the Office (Agreement) to limit the usage of moneys in the Authority's Fund to loans to local governments; and,
- ensure its expenditure records and the records of the State Comptroller properly reflected the interfund cash transfer from the Fire Protection Fund to the State Treasury's Fund.

The Act (20 ILCS 3501/825-80(c)) mandates that the Authority's Fund "shall be used for loans to fire departments and fire protection districts to purchase fire trucks and brush trucks and for no other purpose." Further, the Agreement requires the Authority "use the deposits to fund loans to borrowers participating in the loan programs subject to the terms and conditions set for in the Act." Additionally, the Agreement states "All moneys transferred by the [Fire Marshal] to the Authority from the [State Treasury's] Fund, as well as any interest earned on moneys on deposit in Authority accounts, shall be used for loans to fire departments and fire protection districts to purchase fire trucks and brush trucks and no other purpose."

Authority officials documented that they complied with the request to return the \$8 million because "the pressing public policy need by the Authority to contribute to resolving the State's fiscal crisis overrides the risk of audit or legal exposure to the Authority connected with this transfer."

Authority and Office officials stated the \$8 million needed to be returned so the Fire Prevention Fund could transfer cash into the General Revenue Fund as required by Public act 099-0002. Without the Authority returning the \$8 million to the Fire Prevention Fund, Office officials believed a significant risk existed that the Fire Prevention Fund would not have had enough cash to allow for the Office's ability to continue operations during Fiscal Year 2016. Therefore, the Authority - following repeated requests and representations from the Office and Governor's Office of Management and Budget that the initial transfer was nonessential spending and that the Office would face dire fiscal consequences that would negatively impact its ability to operate its core public safety mission as well as its ability to initiate and maintain the fire truck loan program - transferred the \$8 million back to the Office.

Failure to enforce its Agreement with the Authority resulted in the Office circumventing SAMS Manual Procedures, not posting a refund to the proper appropriation, and enabling its expenditure records for the State Treasury's Fund to be overstated by \$8 million. (Finding Code No. 2016-001)

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

RECOMMENDATION

We recommend the Office enforce its Agreement by limiting the Authority's usage of resources to any restriction imposed upon their use by law, or seek a legislative remedy if management perceives a need to address some other public policy concern.

OFFICE OF THE STATE FIRE MARSHAL RESPONSE

While the Office of the State Fire Marshal (OSFM) understands the auditors' concerns and agrees with the finding on the return of funds, OSFM believes that it acted appropriately and in the best interest of the State in seeking the return of funds from the Illinois Finance Authority (IFA). The transfer of up to \$23 million from the Fire Prevention Fund to the General Revenue Fund authorized by Public Act 99-0002 necessitated extraordinary measures in order to preserve the ability of OSFM to maintain operations. In addition to seeking the return of funds from IFA, the agency also was forced to cancel grant agreements with other grantees as a result of Public Act 99-0002. This was a unique situation that required the actions taken by OSFM.

OSFM believes funds returned from IFA were appropriately deposited into the Fire Prevention Fund as that fund was the original source of payment to IFA.

AUTHORITY RESPONSE

The Authority cannot run the fire truck loan program without the assistance of the State Fire Marshal to initiate and manage the program. Thus, the Authority would not have been able to use these funds for loans to fire departments and fire protection districts in Fiscal Year 2015, if the Fire Marshal could not continue operations by complying with Public Act 099-0002.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

2016-002. **FINDING** (Noncompliance with Arsonist Registration Act)

The Office of the State Fire Marshal (Office) did not establish and maintain a Statewide Arsonist Database or make such Database available to the public via its website as required by the Arsonist Registration Act (Act).

The Act (730 ILCS 148/60 (b)) states “The Department of State Police shall furnish to the Office of the State Fire Marshal the registration information concerning persons who are required to register under this Act. The Office of the State Fire Marshal shall establish and maintain a Statewide Arsonist Database for the purpose of making that information available to the public on the Internet by means of a hyperlink labeled “Arsonist Information” on the Office of the State Fire Marshal’s website.”

Office personnel stated that due to the lack of funding, the Department of State Police has not provided the Office with arsonist registration Information. Therefore, the Office has been unable to establish a Statewide Arsonist Database and publish it on its website.

Failure to establish and maintain a Statewide Arsonist Database and make such database available to the public via the Office’s website is noncompliance with the Act and limits public awareness of arsonist information.(Finding Code No. 2016-002)

RECOMMENDATION

We recommend the Office follow up with the Department of State Police to obtain arsonist registration information and create a hyperlink/database that can be published and made available for the public via the Office’s website.

OFFICE OF THE STATE FIRE MARSHAL RESPONSE

The State Fire Marshal will make arsonist registration information available to the public using a hyperlink when made available by the Illinois State Police.

ILLINOIS STATE POLICE RESPONSE

Based on how the Illinois State Police (ISP) had historically leveraged the Law Enforcement Agencies Data System (LEADS) for handling sex offenders, the ISP assumed the same process could be re-used for arsonists. However, the legacy LEADS/Hot Files system is built upon out-of-date technology and changes to the files were (and are) difficult. At that time, senior command of the Information Technology Command (ITC) believed the Illinois Citizen and Law Enforcement Analysis and Reporting (I-CLEAR) system would be a more capable information delivery system than LEADS.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

ITC personnel also did some analysis at the time, and discovered that the numbers of individuals who would be required to register would be small in comparison to sex offender numbers, and at that time, since the bill was a "day forward" approach, it would be several years before anyone would need to register.

Knowing that we wanted to minimize changes to the antiquated Hot Files, and knowing that it would be several years before anyone would be required to register, ITC command supported changes in the legislation to replace LEADS with I-CLEAR and delay the ISP mandates, which included the statement "until I-CLEAR is deployed statewide."

Because the requirements of the legislation have been difficult to meet, the Illinois State Police (ISP) and Office of the State Fire Marshal (OSFM) crafted a legislative proposal to clarify the responsibilities of each party. Introduced in the spring of 2012, the bill did not get the required support.

What is absolutely required is support and funding for ISP to purchase or build a statewide registry software application and related processes. Those processes should promulgate information to all the entities required - to the public via the OSFM website and, as appropriate, all criminal justice through LEADS. In addition, if architected correctly, the registry application could be extended as new legislation is ratified requiring other categories of individuals to register.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

2016-003. **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 15 of 50 evaluations (30%) for different employees were conducted between 7 to 69 days late or not conducted at all.

The Illinois Administrative Code (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 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. 2016-003, 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, 2016**

2016-004. **FINDING** (Inadequate controls over computer equipment)

The Office of the State Fire Marshal (Office) was not able to locate computer equipment during Fiscal Years 2015 and 2016.

We reviewed the Office's Annual Certification of Inventory Reports submitted to the Department of Central Management Services (DCMS) and noted four computers were missing. Specifically, in Fiscal Years 2015 and 2016, the Office stated it was unable to locate two laptops (totaling \$3,109) and two tablet computers (totaling \$2,919).

The Office has established procedures regarding the proper storage of electronic data; however, there is a possibility that confidential or personal information could reside on the missing computers. Although only one of the missing laptops had encryption, we found the Office had not performed a formal assessment to determine if any confidential information was maintained on the other missing computers. Additionally, Office personnel were not able to provide property transfer forms or any other documentation showing what happened to the missing computers.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Office to be accountable for the supervision, control, and inventory of all items under its jurisdiction and control. Additionally, the Office has the responsibility to ensure confidential information is adequately secured.

Office personnel stated the Office's annual inventory controls (physical inventory of all equipment on an annual basis) sometimes identifies missing inventory. The cause of missing inventory could be sending equipment to property surplus and not pulling it off the inventory record, physical inventory or other paperwork errors, theft, or misplaced equipment.

Failure to follow up on missing computer equipment can result in a lack of control over State property. Failure to ensure confidential information is adequately secured increases the risk of potential exposure of confidential information. (Finding Code No. 2016-004)

RECOMMENDATION

We recommend the Office:

- Perform a detailed assessment to determine if any of the missing computers contained confidential information.
- Review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

- Establish procedures to immediately assess if a computer may have contained confidential information whenever it is reported lost, stolen or missing during the annual physical inventory, and document the results of the assessment.
- Ensure confidential data is encrypted on computer equipment that is susceptible to loss or theft.

OFFICE RESPONSE

The Office completed the implementation of a new inventory system (Asset Works Inventory Management System). This system will increase controls over inventory and decrease errors with barcode technology.

Even though Agency information is kept on secure networks with password protection, the Agency always assesses that there is a possibility of confidential data residing on laptops and tablet hard drives. The agency has the following controls in place to minimize the risk of potential exposure of confidential information:

- All computers are password protected.
- Arson computers are encrypted.
- The Agency has initiated applicable computer policies.
- The Agency has trained its employees on identity protection and the Identity Protection Act.
- All information is wiped from computers when returned to Information Systems.
- All information is wiped from computers before computers are sent to surplus.
- Agency checklist when an employee is leaving the state to ensure all equipment is turned in and system access is eliminated.
- Inventory controls to identify missing equipment.

Additionally, the agency is working on the below additional controls to minimize the risk of potential exposure of confidential information.

- The Department of Innovation & Technology is requiring all employees to take online security awareness training.
- The Agency is working with the Department of Innovation & Technology on additional security measures around mobile devices. This could include additional encryption or other technology's pending the Department of Innovation & Technology recommendations.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
CURRENT FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2016**

2016-005. **FINDING** (Failure to ensure employees were duly licensed and insured)

The Office of the State Fire Marshal (Office) did not ensure all employees assigned a State vehicle were duly licensed and insured.

During our testing, we noted 58 of 58 (100%) employees assigned a State vehicle did not complete and file the required annual certifications related to licensure and liability insurance for Fiscal Year 2015.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires every employee assigned a specific State owned vehicle to provide annual certification, on an ongoing basis, to the director affirming the employee is duly licensed to drive the assigned vehicle and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business. The certification shall be provided during the period of July 1 through July 31 of each calendar year or within 30 days of any new assignment of a vehicle, whichever is later.

Office personnel stated Agency oversight is responsible for the certifications not being completed and filed.

Failure to have these certifications completed and filed annually within the required timeframe is noncompliance with State statute. In addition, there is increased risk that someone will be issued a State owned vehicle without having a proper license or insurance. Any potential car accident incurred by a State employee without proper license or insurance could increase the liability to the State. (Finding Code No. 2016-005)

RECOMMENDATION

We recommend the Office comply with the Illinois Vehicle Code by ensuring all employees assigned a vehicle file a statement annually with the Office certifying that the employee is duly licensed and properly ensured.

OFFICE RESPONSE

We agree. The certifications were completed in FY16 & FY17 and are expected to be completed in the future.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2016**

A. **FINDING** (Voucher processing weakness)

During the prior examination, the Office of the State Fire Marshal (Office) did not approve and process vouchers in a timely manner. Specifically, we noted 60 of 293 (20%) vouchers tested were approved for payment between 1 and 101 days late.

During the current examination, our sample testing indicated the Office improved controls over voucher processing. Specifically, our sample testing indicated the Office approved 3 of 248 (1%) vouchers totaling \$2,107 between 2 and 34 days late. (Finding Code No. 2014-001, 12-01, 10-09, 08-10)

B. **FINDING** (Inspections of boilers and pressure vessels not performed timely)

During the prior examination, the Office did not conduct inspections of boilers and pressure vessels in a timely manner. Specifically, 15 of 50 (30%) boiler and pressure vessel inspections were performed between 2 and 106 days late.

During the current examination, our sample testing indicated the Office improved timeliness of boiler and pressure vessel inspections. Although there were still minor exceptions noted and reported in the Office's Report of Immaterial Findings, this finding is not repeated. (Finding Code No. 2014-002, 12-07, 10-14, 08-23, 06-21, 04-04, 02-05)

C. **FINDING** (Inadequate control over purchase, recording and reporting of State property)

During the prior examination, the Office did not exercise adequate control over the purchase, recording, and reporting of State Property. Specifically, the Office did not timely resolve or remove items noted as missing during the annual inventory certification process. Additionally, the Office incorrectly recorded Fiscal Year 2012 equipment additions as Fiscal Year 2013 additions on the Agency Report of State Property (C-15) and did not remove one automobile sent to surplus from the inventory listing in a timely manner.

During the current examination, our sample testing indicated the Office improved controls over the purchase, recording, and reporting of State property. Specifically, our sample testing indicated Office records were timely adjusted to reflect acquisition, change, or deletion of equipment items, equipment additions were reported on the C-15 for the proper fiscal year, and equipment items sent to surplus were timely deleted from the inventory listing. (Finding Code No. 2014-003, 12-02, 10-11, 08-09, 06-16, 04-07)

D. **FINDING** (Inadequate reporting of accounts receivable)

During the prior examination, the 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).

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2016**

During the current examination, our testing did not disclose any instances where accounts receivable information was not appropriately reported to the Comptroller. (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)

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2016**

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 2016
 - Schedule of Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2015
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and 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)
 - Budget Impasse Disclosures (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Fiscal Year 2016 Invoices (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, 2016 and June 30, 2015 accompanying supplementary information in Schedules 1 through 9. 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
Expenditure Authority for Fiscal Year 2016**

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0491, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
FISCAL YEAR 2016					
Fire Prevention Fund - Fund 047					
Division 01					
Personal Services	\$ 8,496,700	\$ 7,860,984	\$ 510,321	\$ 8,371,305	\$ 125,395
State Contribution to State Employees' Retirement System	3,874,300	3,595,070	234,565	3,829,635	44,665
State Contributions to Social Security	582,900	508,506	33,341	541,847	41,053
Group Insurance	2,406,000	1,972,220	82,154	2,054,374	351,626
Contractual Services	1,231,500	-	1,177,608	1,177,608	53,892
Travel	82,900	-	56,435	56,435	26,465
Commodities	62,600	-	8,121	8,121	54,479
Printing	23,700	-	11,062	11,062	12,638
Equipment	21,500	-	17,665	17,665	3,835
Electronic Data Processing	885,900	-	680,783	680,783	205,117
Telecommunications	229,000	-	152,778	152,778	76,222
Operation of Automotive Equipment	200,000	-	114,582	114,582	85,418
Refunds	8,800	-	1,845	1,845	6,955
Development of New Fire Districts	1,000	-	-	-	1,000
Chicago Fire Department Training Program	2,544,200	1,272,100	1,272,100	2,544,200	-
Participants in the State Training Programs	950,000	950,000	-	950,000	-
ILEAS/MABAS Administration	125,000	125,000	-	125,000	-
	<u>21,726,000</u>	<u>16,283,880</u>	<u>4,353,360</u>	<u>20,637,240</u>	<u>1,088,760</u>
Division 89					
Public Safety Shared Services Center	\$ 931,000	\$ 760,490	\$ 31,123	\$ 791,613	\$ 139,387
Total Fire Prevention Fund	<u>\$ 22,657,000</u>	<u>\$ 17,044,370</u>	<u>\$ 4,384,483</u>	<u>\$ 21,428,853</u>	<u>\$ 1,228,147</u>

Please see notes on page 23.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0491, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
FISCAL YEAR 2016					
Underground Storage Tank Fund - Fund 072					
Division 01					
Personal Services	\$ 1,723,400	\$ 1,614,908	\$ 73,751	\$ 1,688,659	\$ 34,741
State Contribution to State Employees' Retirement System	785,800	738,534	33,737	772,271	13,529
State Contributions to Social Security	131,800	119,812	5,469	125,281	6,519
Group Insurance	528,000	406,962	17,779	424,741	103,259
Contractual Services	366,300	5,600	103,330	108,930	257,370
Travel	10,500	-	3,061	3,061	7,439
Commodities	12,200	-	15	15	12,185
Printing	1,000	-	-	-	1,000
Equipment	10,200	-	-	-	10,200
Electronic Data Processing	20,600	-	-	-	20,600
Telecommunications	26,100	-	23,268	23,268	2,832
Operation of Automotive Equipment	65,000	-	28,538	28,538	36,462
Refunds	8,000	-	-	-	8,000
State's Underground Storage Program	<u>550,000</u>	<u>-</u>	<u>550,000</u>	<u>550,000</u>	<u>-</u>
Total Underground Storage Tank Fund	<u>\$ 4,238,900</u>	<u>\$ 2,885,816</u>	<u>\$ 838,948</u>	<u>\$ 3,724,764</u>	<u>\$ 514,136</u>
Ambulance Revolving Loan Fund - Fund 334					
Division 01					
Ambulance Revolving Loan Fund	<u>\$ 74,357</u>	<u>\$ 74,357</u>	<u>\$ -</u>	<u>\$ 74,357</u>	<u>\$ -</u>
Total Ambulance Revolving Loan Fund	<u>\$ 74,357</u>	<u>\$ 74,357</u>	<u>\$ -</u>	<u>\$ 74,357</u>	<u>\$ -</u>

Please see notes on page 23.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0491, Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
FISCAL YEAR 2016					
Illinois Firefighters' Memorial Fund - Fund 510					
Division 01					
Firefighters' Memorial	\$ 200,000	\$ -	\$ 71,094	\$ 71,094	\$ 128,906
Total Illinois Firefighters' Memorial Fund	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 71,094</u>	<u>\$ 71,094</u>	<u>\$ 128,906</u>
Fire Truck Revolving Loan Fund - Fund 572					
Division 01					
Fire Truck Revolving Loan Fund	\$ 1,861,786	\$ 1,750,235	\$ 111,551	\$ 1,861,786	\$ -
Total Fire Truck Revolving Loan Fund	<u>\$ 1,861,786</u>	<u>\$ 1,750,235</u>	<u>\$ 111,551</u>	<u>\$ 1,861,786</u>	<u>\$ -</u>
Fire Prevention Division Fund - Fund 580					
Division 01					
U.S. Resource Conservation and Recovery Act Underground Storage Program	\$ 1,500,000	\$ 660,137	\$ 102,359	\$ 762,496	\$ 737,504
Total Fire Prevention Division Fund	<u>\$ 1,500,000</u>	<u>\$ 660,137</u>	<u>\$ 102,359</u>	<u>\$ 762,496</u>	<u>\$ 737,504</u>
Total Fiscal Year 2016	<u>\$ 30,532,043</u>	<u>\$ 22,414,915</u>	<u>\$ 5,508,435</u>	<u>\$ 27,923,350</u>	<u>\$ 2,608,693</u>

Note A: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016, and have been reconciled to Office records.

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

Note C: During Fiscal Year 2016, the Department operated without enacted appropriations until Public Act 99-0409 and Public Act 99-0524 were signed into law on August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Office's court-ordered payroll payments were merged into the enacted appropriation for Fund 047 and Fund 072. Further, the Department incurred non-payroll obligations within Fund 047, Fund 072, and Fund 510, which the Office was unable to pay until the passage of Public Act 99-0409 and Public Act 99-0524.

Note D: Public Act 99-524 authorizes the Department to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 44 includes information from Office management about the number of invoices and the total dollar amount of invoices held by the Office to be submitted against its Fiscal Year 2017 appropriation.

Note E: The Ambulance Revolving Loan Fund (Fund 334) is appropriated by the State Finance Act (20 ILCS 3501/825-85(b-1)) yet functions as a non-appropriated fund. Additionally, the Fire Truck Revolving Loan fund is also appropriated by the State Finance Act (20 ILCS 3501/825-80(c-1)) and functions as a non-appropriated fund.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

Public Act 98-0681 and Public Act 99-0001			Lapse Period		
FISCAL YEAR 2015	Appropriations (Net of Transfers)	Expenditures Through June 30	Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
Fire Prevention Fund - Fund 047					
Division 01					
Personal Services	\$ 9,883,500	\$ 8,338,549	\$ 389,513	\$ 8,728,062	\$ 1,155,438
State Contribution to State Employees' Retirement System	4,048,200	3,540,504	167,890	3,708,394	339,806
State Contributions to Social Security	756,100	533,698	25,444	559,142	196,958
Group Insurance	2,622,000	1,860,917	86,364	1,947,281	674,719
Contractual Services	1,231,500	1,064,483	120,029	1,184,512	46,988
Travel	82,900	50,620	5,659	56,279	26,621
Commodities	62,600	31,725	11,145	42,870	19,730
Printing	23,700	17,835	62	17,897	5,803
Equipment	92,000	53,665	1,750	55,415	36,585
Electronic Data Processing	885,900	456,300	76,761	533,061	352,839
Telecommunications	229,000	172,376	24,952	197,328	31,672
Operation of Automotive Equipment	200,000	105,311	24,141	129,452	70,548
Refunds	8,800	1,050	-	1,050	7,750
Fire Explorer and Cadet School	65,000	2,313	-	2,313	62,687
Fire Prevention Training	25,000	10,363	1,524	11,887	13,113
Firefighter Testing and Training Audits	150,000	147,857	-	147,857	2,143
Senior Officer Training	55,000	15,641	10,873	26,514	28,486
Development of New Fire Districts	1,000	-	-	-	1,000
Risk Watch/Remember When Program	10,000	3,953	-	3,953	6,047
Chicago Fire Department Training Program	2,480,900	2,480,900	-	2,480,900	-
Participants in the State Training Programs	950,000	950,000	-	950,000	-
Fire Truck Revolving Loan Fund	8,000,000	-	-	-	8,000,000
Small Equipment Grant Program	1,000,000	998,084	-	998,084	1,916
ILEAS/MABAS Administration	125,000	125,000	-	125,000	-
	<u>32,988,100</u>	<u>20,961,144</u>	<u>946,107</u>	<u>21,907,251</u>	<u>11,080,849</u>
Division 89					
Public Safety Shared Services Center	<u>\$ 775,000</u>	<u>\$ 760,485</u>	<u>\$ 4,523</u>	<u>\$ 765,008</u>	<u>\$ 9,992</u>
Total Fire Prevention Fund	<u>\$ 33,763,100</u>	<u>\$ 21,721,629</u>	<u>\$ 950,630</u>	<u>\$ 22,672,259</u>	<u>\$ 11,090,841</u>

Please see notes on page 26.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

Public Act 98-0681 and Public Act 99-0001	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
FISCAL YEAR 2015					
Underground Storage Tank Fund - Fund 072					
Division 01					
Personal Services	\$ 2,132,400	\$ 1,668,152	\$ 72,062	\$ 1,740,214	\$ 392,186
State Contribution to State Employees' Retirement System	792,800	708,138	30,614	738,752	54,048
State Contributions to Social Security	163,100	123,671	5,344	129,015	34,085
Group Insurance	552,000	364,996	15,193	380,189	171,811
Contractual Services	366,300	164,185	122,905	287,090	79,210
Travel	10,500	5,610	1,123	6,733	3,767
Commodities	12,200	10,899	-	10,899	1,301
Printing	1,000	1,000	-	1,000	-
Equipment	10,200	3,599	-	3,599	6,601
Electronic Data Processing	20,600	10,794	1,619	12,413	8,187
Telecommunications	26,100	15,542	3,351	18,893	7,207
Operation of Automotive Equipment	65,000	40,898	3,617	44,515	20,485
Refunds	8,000	1,600	-	1,600	6,400
State's Underground Storage Program	550,000	550,000	-	550,000	-
Total Underground Storage Tank Fund	\$ 4,710,200	\$ 3,669,084	\$ 255,828	\$ 3,924,912	\$ 785,288
Ambulance Revolving Loan Fund - Fund 334					
Division 01					
Ambulance Revolving Loan	\$ 94,363	\$ 94,363	\$ -	\$ 94,363	\$ -
Total Ambulance Revolving Loan Fund	\$ 94,363	\$ 94,363	\$ -	\$ 94,363	\$ -
Illinois Firefighters' Memorial Fund - Fund 510					
Division 01					
Firefighters' Memorial	\$ 400,000	\$ 4,489	\$ 66,649	\$ 71,138	\$ 328,862
Total Illinois Firefighters' Memorial Fund	\$ 400,000	\$ 4,489	\$ 66,649	\$ 71,138	\$ 328,862
Fire Truck Revolving Loan Fund - Fund 572					
Division 01					
Fire Truck Revolving Loan	\$ 10,004,189	\$ 10,004,189	\$ -	\$ 10,004,189	\$ -
Total Fire Truck Revolving Loan Fund	\$ 10,004,189	\$ 10,004,189	\$ -	\$ 10,004,189	\$ -

Please see notes on page 26.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

Public Act 98-0681 and Public Act 99-0001	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
FISCAL YEAR 2015					
Fire Prevention Division Fund - Fund 580					
Division 01					
U.S. Resource Conservation and Recovery Act Underground Storage Program	\$ 2,000,000	\$ 891,313	\$ 64,459	\$ 955,772	\$ 1,044,228
Total Fire Prevention Division Fund	<u>\$ 2,000,000</u>	<u>\$ 891,313</u>	<u>\$ 64,459</u>	<u>\$ 955,772</u>	<u>\$ 1,044,228</u>
Total Fiscal Year 2015	<u>\$ 50,971,852</u>	<u>\$ 36,385,067</u>	<u>\$ 1,337,566</u>	<u>\$ 37,722,633</u>	<u>\$ 13,249,219</u>

Note A: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2015, and have been reconciled to Office records.

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

Note C: For Fund 572, the total expenditure amount is overstated by \$8 million. See Finding 2016-001.

Note D: The Ambulance Revolving Loan Fund (Fund 334) is appropriated by the State Finance Act (20 ILCS 3501/825-85(b-1)) yet functions as a non-appropriated fund. Additionally, the Fire Truck Revolving Loan fund is also appropriated by the State Finance Act (20 ILCS 3501/825-80(c-1)) and functions as a non-appropriated fund.

Note E: On March 26, 2015, Public Act 99-0001 was signed into law, which increased the Office's Illinois Firefighters' Memorial Fund (Fund 510) appropriation from \$200,000 to \$400,000.

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, 2016, 2015 and 2014

	2016	Fiscal Year 2015	2014
	P.A. 99-0409 P.A. 99-0491 P.A. 99-0524	P.A. 98-0681 P.A. 99-0001	P.A. 98-0050
	<u>Court-Ordered Expenditures</u>		
Fire Prevention Fund - Fund 047			
Expenditure Authority (Net After Transfers)	\$ 22,657,000	\$ 33,763,100	\$ 27,459,000
<u>Expenditures</u>			
Division 01			
Personal Services	\$ 8,371,305	\$ 8,728,062	\$ 8,710,158
State Contribution to State Employees' Retirement System	3,829,635	3,708,394	3,509,836
State Contributions to Social Security	541,847	559,142	575,538
Group Insurance	2,054,374	1,947,281	2,051,682
Contractual Services	1,177,608	1,184,512	1,216,622
Travel	56,435	56,279	56,047
Commodities	8,121	42,870	57,502
Printing	11,062	17,897	24,416
Equipment	17,665	55,415	19,785
Electronic Data Processing	680,783	533,061	785,953
Telecommunications	152,778	197,328	183,845
Operation of Automotive Equipment	114,582	129,452	181,573
Refunds	1,845	1,050	3,685
Fire Prevention Training	-	11,887	16,537
Senior Officer Training	-	26,514	19,811
Firefighter Testing and Training Audits	-	147,857	149,722
Fire Explorer and Cadet School	-	2,313	65,000
Development of New Fire Districts	-	-	500
Risk Watch/Remember When Program	-	3,953	5,075
Chicago Fire Department Training Program	2,544,200	2,480,900	2,349,100
Participants in the State Training Programs	950,000	950,000	950,000
Small Equipment Grant Program	-	998,084	3,971,959
ILEAS/MABAS Administration	125,000	125,000	125,000
	<u>20,637,240</u>	<u>21,907,251</u>	<u>25,029,346</u>
Division 89			
Public Safety Shared Services Center	\$ 791,613	\$ 765,008	\$ 785,221
Total Expenditures	<u>\$ 21,428,853</u>	<u>\$ 22,672,259</u>	<u>\$ 25,814,567</u>
Lapsed Balances	<u>\$ 1,228,147</u>	<u>\$ 11,090,841</u>	<u>\$ 1,644,433</u>

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, 2016, 2015 and 2014

	2016	Fiscal Year 2015	2014
	P.A. 99-0409 P.A. 99-0491 P.A. 99-0524	P.A. 98-0681 P.A. 99-0001	P.A. 98-0050
	<u>Court-Ordered Expenditures</u>		
Underground Storage Tank Fund - Fund 072			
Expenditure Authority (Net After Transfers)	\$ 4,238,900	\$ 4,710,200	\$ 4,165,200
<u>Expenditures</u>			
Division 01			
Personal Services	\$ 1,688,659	\$ 1,740,214	\$ 1,675,581
State Contribution to State Employees' Retirement System	772,271	738,752	679,282
State Contributions to Social Security	125,281	129,015	123,448
Group Insurance	424,741	380,189	454,060
Contractual Services	108,930	287,090	323,215
Travel	3,061	6,733	6,794
Commodities	15	10,899	707
Printing	-	1,000	1,000
Equipment	-	3,599	8,244
Electronic Data Processing	-	12,413	15,280
Telecommunications	23,268	18,893	15,362
Operation of Automotive Equipment	28,538	44,515	59,365
Refunds	-	1,600	5,200
State's Underground Storage Program	550,000	550,000	550,000
Total Expenditures	<u>\$ 3,724,764</u>	<u>\$ 3,924,912</u>	<u>\$ 3,917,538</u>
Lapsed Balances	<u>\$ 514,136</u>	<u>\$ 785,288</u>	<u>\$ 247,662</u>
Ambulance Revolving Loan Fund - Fund 334			
Expenditure Authority (Net After Transfers)	<u>\$ 74,357</u>	<u>\$ 94,363</u>	<u>\$ 3,770,096</u>
<u>Expenditures</u>			
Division 01			
Ambulance Revolving Loan Fund	<u>\$ 74,357</u>	<u>\$ 94,363</u>	<u>\$ 3,770,096</u>
Total Expenditures	<u>\$ 74,357</u>	<u>\$ 94,363</u>	<u>\$ 3,770,096</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Illinois Firefighters' Memorial Fund - Fund 510			
Expenditure Authority (Net After Transfers)	<u>\$ 200,000</u>	<u>\$ 400,000</u>	<u>\$ 200,000</u>
<u>Expenditures</u>			
Division 01			
Firefighters' Memorial	<u>\$ 71,094</u>	<u>\$ 71,138</u>	<u>\$ 128,607</u>
Total Expenditures	<u>\$ 71,094</u>	<u>\$ 71,138</u>	<u>\$ 128,607</u>
Lapsed Balances	<u>\$ 128,906</u>	<u>\$ 328,862</u>	<u>\$ 71,393</u>

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, 2016, 2015 and 2014

	2016	Fiscal Year 2015	2014
	P.A. 99-0409 P.A. 99-0491 P.A. 99-0524 Court-Ordered Expenditures	P.A. 98-0681 P.A. 99-0001	P.A. 98-0050
Fire Truck Revolving Loan Fund - Fund 572			
Expenditure Authority (Net After Transfers)	\$ 1,861,786	\$ 10,004,189	\$ 4,507,454
<u>Expenditures</u>			
Division 01			
Fire Truck Revolving Loan Fund	\$ 1,861,786	\$ 10,004,189	\$ 4,507,453
Total Expenditures	\$ 1,861,786	\$ 10,004,189	\$ 4,507,453
Lapsed Balances	\$ -	\$ -	\$ 1
Fire Prevention Division Fund - Fund 580			
Expenditure Authority (Net After Transfers)	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000
<u>Expenditures</u>			
Division 01			
U.S. Resource Conservation and Recovery Act Underground Storage Program	\$ 762,496	\$ 955,772	\$ 551,134
Total Expenditures	\$ 762,496	\$ 955,772	\$ 551,134
Lapsed Balances	\$ 737,504	\$ 1,044,228	\$ 1,448,866
Grand Total - All Funds			
Expenditure Authority (Net After Transfers)	\$ 30,532,043	\$ 50,971,852	\$ 42,101,750
Total Expenditures	\$ 27,923,350	\$ 37,722,633	\$ 38,689,395
Lapsed Balances	\$ 2,608,693	\$ 13,249,219	\$ 3,412,355
Salaries from the Comptroller's Executive Salary Appropriation			
For the State Fire Marshal	\$ 115,613	\$ 112,313	\$ 115,613
Total Expenditures from the Comptroller's Executive Salaries Appropriation	\$ 115,613	\$ 112,313	\$ 115,613

- Note A: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016 and September 30, 2015, and have been reconciled to Office records.
- Note B: Expenditure amounts are vouchers approved for payment by the Office and submitted to the State Comptroller for payment to the vendor.
- Note C: During Fiscal Year 2015, Fund 572 total expenditure amount is overstated by \$8 million. See Finding 2016-001.
- Note D: The Ambulance Revolving Loan Fund (Fund 334) is appropriated by the State Finance Act (20 ILCS 3501/825-85(b-1)) yet functions as a non-appropriated fund. Additionally, the Fire Truck Revolving Loan fund is also appropriated by the State Finance Act (20 ILCS 3501/825-80(c-1)) and functions as a non-appropriated fund.
- Note E: For Fiscal Year 2015, Public Act 99-0001 was signed into law on March 26, 2015, which increased the Office's Illinois Firefighters' Memorial Fund (Fund 510) appropriation from \$200,000 to \$400,000.
- Note F: During Fiscal Year 2016, the Department operated without enacted appropriations until Public Act 99-0409 and Public Act 99-0524 were signed into law on August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Office's court-ordered payroll payments were merged into the enacted appropriation for Fund 047 and Fund 072. Further, the Department incurred non-payroll obligations within Fund 047, Fund 072, and Fund 510, which the Office was unable to pay until the passage of Public Act 99-0409 and Public Act 99-0524.
- Note G: Public Act 99-524 authorizes the Department to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 44 includes information from Office management about the number of invoices and the total dollar amount of invoices held by the Office to be submitted against its Fiscal Year 2017 appropriation.

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

	<u>2016</u>	<u>2015</u>
Beginning Balance, July 1,	\$ 5,409,171	\$ 5,584,416
Additions	16,540	246,749
Deletions	(27,953)	(126,337)
Net Transfers	<u>(369,444)</u>	<u>(295,657)</u>
Ending Balance, June 30,	<u>\$ 5,028,314</u>	<u>\$ 5,409,171</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.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Revenue Fund - Fund 001			
Boiler Receipts	\$ 1,470,863	\$ 1,555,948	\$ 1,543,395
Total Cash Receipts Per Agency	1,470,863	1,555,948	1,543,395
Plus - Receipts in Transit at Beginning of Year	28,550	-	25,865
Less - Receipts in Transit at End of Year	-	(28,550)	-
Total Cash Receipts Per State Comptroller's Records	<u>\$ 1,499,413</u>	<u>\$ 1,527,398</u>	<u>\$ 1,569,260</u>
Fire Prevention Fund - Fund 047			
Underground Storage Tank Permit Fees	\$ 432,250	\$ 327,145	\$ 412,617
Boiler Receipts	2,119,138	2,053,984	2,387,581
Sprinkler Contractor License Fees	113,900	229,275	107,100
Fuel Hauler Fees	17,100	15,600	16,300
Fire Equipment Fees	77,080	77,460	74,310
Elevator Safety	1,364,917	1,758,850	1,372,400
Reimbursement/Jury Duty & Recoveries	577	3,022	1,216
JFSIP Training	2,600	-	-
State Certification Exam Fees	15,200	23,200	25,800
Pyrotechnic Distributor & Operator License Fees	54,425	43,900	28,150
Copy Fees (FOIA)	-	-	66
Expert Witness Fees	-	-	171
Returned Checks	-	-	1,385
Total Cash Receipts Per Agency	4,197,187	4,532,436	4,427,096
Plus - Receipts in Transit at Beginning of Year	260,745	184,140	205,455
Less - Receipts in Transit at End of Year	(114,166)	(260,745)	(184,140)
Plus - Prior Year Refund	20,211	20,671	3,818
Total Cash Receipts Per State Comptroller's Records	<u>\$ 4,363,977</u>	<u>\$ 4,476,502</u>	<u>\$ 4,452,229</u>
Underground Storage Tank Fund - Fund 072			
Tank Registration	\$ 48,900	\$ 40,600	\$ 51,400
Subpoena Fees	1,023	245	2,030
Fines & Penalties	84,564	81,814	45,693
Total Cash Receipts Per Agency	134,487	122,659	99,123
Plus - Receipts in Transit at Beginning of Year	6,425	5,628	2,875
Less - Receipts in Transit at End of Year	-	(6,425)	(5,628)
Plus - Prior Year Refund	-	179	3,087
Total Cash Receipts Per State Comptroller's Records	<u>\$ 140,912</u>	<u>\$ 122,041</u>	<u>\$ 99,457</u>
Fire Service and Small Equipment Fund - Fund 572			
Interfund Cash Transfer	\$ -	\$ 8,000,000	\$ -
Total Cash Receipts Per Agency	-	8,000,000	-
Plus - Receipts in Transit at Beginning of Year	-	-	-
Less - Receipts in Transit at End of Year	-	-	-
Total Cash Receipts Per State Comptroller's Records	<u>\$ -</u>	<u>\$ 8,000,000</u>	<u>\$ -</u>

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2016, 2015 and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Fire Prevention Division Fund - Fund 580			
Environmental Protection Agency Grant	\$ 679,424	\$ 891,000	\$ 629,000
Total Cash Receipts Per Agency	679,424	891,000	629,000
Plus - Receipts in Transit at Beginning of Year	-	-	-
Less - Receipts in Transit at End of Year	-	-	-
Total Cash Receipts Per State Comptroller's Records	<u>\$ 679,424</u>	<u>\$ 891,000</u>	<u>\$ 629,000</u>
 Grand Total - All Funds			
Total Cash Receipts Per Agency	6,481,961	15,102,043	6,698,614
Plus - Receipts in Transit at Beginning of Year	295,720	189,768	234,195
Less - Receipts in Transit at End of Year	(114,166)	(295,720)	(189,768)
Plus - Prior Year Refund	20,211	20,850	6,905
Total Cash Receipts Per State Comptroller's Records	<u>\$ 6,683,726</u>	<u>\$ 15,016,941</u>	<u>\$ 6,749,946</u>

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2016**

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 2016 AND 2015

Fire Prevention Fund - 047

Commodities – Commodities expenditures decreased due to the budget impasse in Fiscal Year 2016.

Equipment – Equipment expenditures decreased in Fiscal Year 2016 due a to one-time purchase of equipment for boiler inspectors in Fiscal Year 2015.

Electronic Data Processing – Electronic Data Processing expenditures increased in Fiscal Year 2016 due to the start of allocation billing for the Statewide Enterprise Resource Project and a one-time purchase of equipment for a telecommunications upgrade project in Fiscal Year 2015.

Telecommunications – Equipment expenditures decreased in Fiscal Year 2016 due to a one-time purchase of equipment for boiler inspectors in Fiscal Year 2015.

New Fire Chiefs Training – New Fire Chiefs Training expenditures decreased due to the budget impasse in Fiscal Year 2016.

Small Equipment Grant Program – Small Equipment Grant Program expenditures decreased as the grants were not appropriated in Fiscal Year 2016.

Underground Storage Tank Fund – 072

Contractual Services – Contractual services decreased in Fiscal Year 2016 as fewer payments were made from this appropriation due to the budget impasse.

Fire Truck Revolving Loan Fund - 572

Fire Truck Revolving Loan Fund – Fire Truck Revolving Loan Fund expenditures decreased in Fiscal Year 2016 as there was an additional one-time appropriation in Fiscal Year 2015. See Finding 2016-001 on page 8.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS
2016 AND 2015 (Continued)**

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 in Fiscal Year 2016 due to a Federal grant awarded during Fiscal Year 2014 that ended in Fiscal Year 2015.

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

Fire Prevention Fund - 047

Equipment – Equipment expenditures increased in Fiscal Year 2015 due to a one-time purchase of equipment for boiler inspectors in Fiscal Year 2015.

Electronic Data Processing – Electronic Data Processing expenditures decreased in Fiscal Year 2015 due to a decrease in appropriations for Fiscal Year 2015, resulting in fewer purchases of computers and scanners.

Fire Explorer and Cadet School – Fire Explorer and Cadet School expenditures decreased in Fiscal Year 2015 as funds were not appropriated for this program.

Small Equipment Grant Program – Small Equipment Grant Program expenditures decreased in Fiscal Year 2015 as this appropriation for this program decreased in Fiscal Year 2015.

Ambulance Revolving Loan Fund - 334

Ambulance Revolving Loan Fund – Ambulance Revolving Loan Fund expenditures decreased in Fiscal Year 2015 as the program appropriation decreased, which resulted in fewer loans to fire departments, fire protection districts, and non-profit ambulance services to purchase ambulances.

Illinois Firefighters' Memorial Fund - 510

Illinois Firefighters' Memorial Fund – Illinois Firefighters' Memorial Fund expenditures decreased in Fiscal Year 2015 due to one-time expenditures related to asbestos removal and HVAC replacement at the Illinois Fire Museum in Fiscal Year 2014.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2016

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

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 increased due to a Federal grant awarded during Fiscal Year 2014 that had grant expenditures allocated toward Fiscal Year 2015.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2016**

Significant variances in receipts were determined to be changes of \$21,000 and at least 20% between fiscal years, and are explained below:

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015

Fire Prevention Fund - 047

Underground Storage Tank Permit Fees – Underground Storage Tank Permit Fees receipts increased as a result of an increase in requests for underground storage tank permits during Fiscal Year 2016.

Sprinkler Contractor License Fees – Sprinkler Contractor License Fees decreased during Fiscal Year 2016 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 decreased due to a decrease in the licensing, permitting and registration fees collected during Fiscal Year 2016.

Fire Truck Revolving Loan Fund - 572

Fire Truck Revolving Loan – Fire Truck Revolving Loan receipts decreased due to a one-time transaction in Fiscal Year 2015. See Finding 2016-001 on page 8.

Fire Prevention Division Fund - 580

Environmental Protection Agency Grant – Environmental Protection Agency Grant receipts decreased due to a Federal grant awarded during Fiscal Year 2014 that had grant expenditures allocated toward Fiscal Year 2015. There were fewer grant drawdowns in Fiscal Year 2016.

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

Fire Prevention Fund – 047

Underground Storage Tank Permit Fees – Underground Storage Tank Permit Fees receipts decreased as a result of a decrease in requests for underground storage tank permits during Fiscal Year 2015.

Sprinkler Contractor License Fees – Sprinkler Contractor License Fees increased during Fiscal Year 2015 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 2015.

STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015
AND 2014 (CONTINUED)**

Underground Storage Tank Fund - 072

Fines and Penalties – Fines and penalties increased as a result of an increase in fines and penalties being collected during Fiscal Year 2015.

Fire Truck Revolving Loan Fund - 572

Fire Truck Revolving Loan – Fire Truck Revolving Loan receipts increased due to a one-time transaction in Fiscal Year 2015. See Finding 2016-001 on page 8.

Fire Prevention Division Fund - 580

Environmental Protection Agency Grant – Environmental Protection Agency Grant receipts increased due to a Federal grant awarded during Fiscal Year 2014 that had grant expenditures allocated toward Fiscal Year 2015. Therefore, grant drawdowns increased during Fiscal Year 2015.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2016**

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

FISCAL YEAR 2016

Fire Prevention Fund - 047

Contractual Services, Travel, Electronic Data Processing, Telecommunications, and Operation of Automotive Equipment – The significant spending during the Lapse Period is primarily due to the Office processing invoices received during Fiscal Year 2016 after passage of Public Act 099-0524 on June 30, 2016.

Underground Storage Tank Fund - 072

Contractual Services, Telecommunications, Operation of Automotive Equipment, and State's Underground Storage Program – The significant spending during the Lapse Period is primarily due to the Office processing invoices received during Fiscal Year 2016 after passage of Public Act 099-0524 on June 30, 2016.

Illinois Firefighters' Memorial - 510

Firefighters' Memorial – The significant spending during the Lapse Period is primarily due to the Office processing invoices received during Fiscal Year 2016 after passage of Public Act 099-0524 on June 30, 2016.

FISCAL YEAR 2015

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 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>2016</u>	<u>2015</u>	<u>2014</u>
<u>Age</u>			
Current	\$ 107	\$ 140	\$ 151
1-30 days	17	14	14
31-90 days	23	15	16
91-180 days	20	8	10
181 days to 1 year	53	12	9
Over 1 year	<u>26</u>	<u>12</u>	<u>28</u>
Total	<u>246</u>	<u>201</u>	<u>228</u>
Less: Allowance for Doubtful Accounts	<u>21</u>	<u>10</u>	<u>22</u>
Net Accounts Receivable	<u>\$ 225</u>	<u>\$ 191</u>	<u>\$ 206</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>2016</u>	<u>2015</u>	<u>2014</u>
<u>Age</u>			
Current	\$ 238	\$ 291	\$ 299
1-30 days	38	27	24
31-90 days	41	26	27
91-180 days	37	16	16
181 days to 1 year	87	19	17
Over 1 year	<u>52</u>	<u>33</u>	<u>54</u>
Total	<u>493</u>	<u>412</u>	<u>437</u>
Less: Allowance for Doubtful Accounts	<u>42</u>	<u>26</u>	<u>44</u>
Net Accounts Receivable	<u>\$ 451</u>	<u>\$ 386</u>	<u>\$ 393</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.

**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>2016</u>	<u>2015</u>	<u>2014</u>
<u>Age</u>			
Current	\$ 0	\$ 0	\$ 2
1-30 days	48	15	6
31-90 days	96	31	22
91-180 days	2,709	47	20
181 days to 1 year	2,357	1,387	52
Over 1 year	<u>2,559</u>	<u>1,080</u>	<u>1,035</u>
 Total	 <u>7,769</u>	 <u>2,560</u>	 <u>1,137</u>
Less: Allowance for Doubtful Accounts	<u>2,245</u>	<u>977</u>	<u>803</u>
 Net Accounts Receivable	 <u>\$ 5,524</u>	 <u>\$ 1,583</u>	 <u>\$ 334</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.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2016**

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 Division of Arson Investigation 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 Office of the State Fire Marshal's Division of Fire Prevention 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 licensed educational occupancies. Fire Prevention Division inspectors also help ensure safety through the inspection of above ground tanks, LP Gas installations, correctional facilities, 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 Fire Prevention Division also has a Technical Services Section that provide technical and engineering expertise. Technical Services staff provide plan reviews, code interpretations, representation for the agency 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.

Fire Service Outreach: The Fire Service Outreach Division serves as a point of contact for fire departments to ensure better communication and support. The Division is responsible for public education by coordinating efforts with local fire departments through programs such as 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. Other programs include the Smoke Alarm Program, and distributing educational materials. Additionally, the Division oversees the National Fire Incident Reporting System (NFIRS) at the State level. As all fire departments are required by statute to report incidents through this system, the Division provides technical support and training to them. The Division is also responsible for the Fire Equipment Exchange Program, maintaining the Firefighter Memorial at the Capitol Building, Illinois Fire Museum at the Illinois State Fairgrounds, and coordinating the Fallen Firefighter Memorial and Medal of Honor Ceremony.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2016**

Personnel Standards and Education: The Division of Personnel Standards and Education (PS&E) 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.

Petroleum and Chemical Safety: The Division of Petroleum & Chemical Safety was created to manage the problems caused by the thousands of underground storage tank systems (USTs) containing petroleum or hazardous chemicals by preventing the problems from occurring in the first place as much as possible. The Division regulates petroleum and chemical storage tanks through registration, permitting and inspection to ensure the protection of public health and safety. Over the years it has been in existence, the Division has registered more than 73,000 tanks in Illinois. These include over 18,000 active and inactive USTs at nearly 7,000 active UST facilities. Other responsibilities include licensing of UST contractors, issuing permits for all tank installations, removals, repairs, upgrades, relining, and abandonments-in-place, performing onsite inspections of all active UST facilities on a biennial cycle, and following up on violation compliance actions by owners. Eligibility and deductibility determinations are also made by Division staff to determine if a tank owner can access the leaking underground storage tank fund. Inspectors in this division also respond to reports of petroleum and chemical leaks and spills as needed.

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. They conduct 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.

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.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
OFFICE FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2016**

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.
- Further developing electronic training and educational resources.
- Upgrading existing safety codes and standards to more recent editions to better protect the public.
- Expanding the resources available to local fire departments.
- Developing a strategic enforcement plan which provides 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
BUDGET IMPASSE DISCLOSURES (NOT EXAMINED)
For the Year Ended June 30, 2016**

Payment of Fiscal Year 2016 Costs in Future Fiscal Years*

Article 74 of Public Act 99-0524 authorized the Office to pay Fiscal Year 2016 costs using the Office's Fiscal Year 2017 appropriations for non-payroll expenditures. The following chart shows the Office's plan to expend its Fiscal Year 2017 appropriations to cover its Fiscal Year 2016 costs:

OUTSTANDING FISCAL YEAR 2016 INVOICES

Fund #	Fund Name	Number	Dollar Value
047	Fire Prevention Fund	10	\$ 34,979
580	Fire Prevention Division Fund	2	4,096
		<u>12</u>	<u>\$ 39,075</u>

*Note: The Office did not have plans to pay Fiscal Year 2016 costs from Fiscal Year 2017 appropriations. However, since the close of Fiscal Year 2016 the Office discovered a few Fiscal Year 2016 invoices that were not paid from Fiscal Year 2016 appropriations due to an oversight.

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS TO ADDRESS
UNTIMELY PAYMENTS TO VENDORS (NOT EXAMINED)
For the Year Ended June 30, 2016**

Transactions Involving the Illinois Finance Authority

The Agency and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

Vendor Payment Program (VPP)

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State's vendors arising from the State's cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as "qualified purchasers" of accounts receivable from "participating vendors" who had submitted invoices which had not been paid by the State.

A participating vendor's accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments (2) where 90 days have passed since the proper bill date, which is (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540) and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements.

During Fiscal Year 2015 and Fiscal Year 2016, none of the Office's vendors participated in the Vendor Payment Program (VPP).

Vendor Support Initiative Program (VSI)

During Fiscal Year 2016, the State created the voluntary VSI as an alternative to the VPP for cases where the Office lacked an enacted appropriation or other legal expenditure authority to present invoices to the State Comptroller for payment. The VSI operated similarly to the VPP, although the Office was required to determine a participating vendor's invoice (1) would have met the requirements of the VPP and (2) provided the proper bill date of invoice prior to the qualified purchaser and participating vendor entering into an agreement where the participating vendor received payment for 90% of the receivable balance. The participating vendor, in turn, assigned its rights to the interest due under the Act to the qualified purchaser. After the State Comptroller ultimately paid/pays the invoice after the Office receives/received appropriations or other legal expenditure authority to pay the invoice, the participating vendor receives/received the remaining 10% due (less any offsets).

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS TO ADDRESS
UNTIMELY PAYMENTS TO VENDORS (NOT EXAMINED)
For the Year Ended June 30, 2016**

During Fiscal Year 2016, the Office had 4 vendors participate in VSI for 40 invoices, totaling \$187,065. A summary of the amount of transactions by qualified purchaser follows:

Qualified Purchaser	Total
A	\$ 114,856
B	65,087
C	4,700
D	2,422
	<hr/>
	\$ 187,065

**STATE OF ILLINOIS
OFFICE OF THE STATE FIRE MARSHAL
INTEREST COSTS ON FISCAL YEAR 2016 INVOICES (NOT EXAMINED)
For the Year Ended June 30, 2016**

Prompt Payment Interest Costs

The Office plans to calculate prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Office. The following chart shows the Office's prompt payment interest incurred related to Fiscal Year 2016 invoices, calculated on the accrual basis of accounting, through June 30, 2016, by fund:

Fund #	Fund Name	Invoices	Vendors	Dollar Value
047	Fire Prevention Fund	289	94	\$ 23,946
072	Underground Storage Tank Fund	6	1	1,194
510	Fire Fighter Memorial Fund	6	3	117
580	Fire Prevention Division Fund	6	3	104
		<u>307</u>	<u>101</u>	<u>\$ 25,361</u>

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

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>2016</u>	<u>2015</u>	<u>2014</u>
Arson Investigation	13	16	17
Fire Prevention	21	22	22
Fire Service Outreach	2	-	-
Personnel Standards and Education	7	7	9
Petroleum and Chemical Safety	22	21	22
Boiler and Pressure Vessel Safety	18	17	19
Elevator Safety	8	6	7
Technical Services (Part of Fire Prevention)	2	2	6
<u>Support Functions</u>			
Fire Marshal (Comptroller payroll)	1	1	1
Executive	3	7	-
Fiscal	1	1	-
Internal Audit	1	1	-
Legal	5	5	-
Information Technology	6	6	-
Special Projects	3	3	-
Administrative	4	7	26
Public Education	-	1	1
	<u>117</u>	<u>123</u>	<u>130</u>
Total average full-time employees	<u>117</u>	<u>123</u>	<u>130</u>

Note A: In Fiscal Year 2014 Fiscal, Information Technology, Executive, Legal, and Internal Audit employees were considered part of the Administration function. In Fiscal Years 2015 and 2016, the Office began considering Fiscal, Information Technology, Legal and Internal Audit as separate functions.

Note B: In Fiscal Year 2016, the Fire Service Outreach function was added as a new function due to a reorganization. Starting in Fiscal Year 2016, the Public Education function is part of the Fire Service Outreach function.

**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>2016</u>	<u>2015</u>	<u>2014</u>
Fire Investigations	1,039	1,007	1,100
Canine Investigations	390	242	300
Investigators as of June 30,	10	12	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>2016</u>	<u>2015</u>	<u>2014</u>
Active Boilers and Pressure Vessels Requiring Inspections	99,615	99,179	98,800
Inspections Performed	46,732	47,077	46,835
Percentage of Boiler and Pressure Vessels that are Past Due for an Inspection	1.25%	0.27%	0.37%
Investigators as of June 30,	15	13	19

**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>2016</u>	<u>2015</u>	<u>2014</u>
Conveyance Inspections Performed	35,101	34,587	34,161
Contractor Licenses Issued	22	61	31
Inspector Licenses Issued	84	74	96
Mechanic Licenses Issued	356	971	387
Apprentice Licenses Issued	138	58	30
Inspection Company Licenses Issued	14	12	16
Average number of employees as of June 30,	8	6	7

Fire Prevention Division

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Fire Prevention Inspections	12,329	11,660	10,246
Fire Prevention Inspectors as of June 30,	13	14	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>2016</u>	<u>2015</u>	<u>2014</u>
Fire Departments Participating	961	1,012	947
Examinations	8,947	10,241	8,378
Certifications	11,125	13,273	12,368
Fire Department Personnel Submitted For Training Reimbursement	994	955	1,328
Average number of employees as of June 30,	7	7	9

Technical Services Section

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>2016</u>	<u>2015</u>	<u>2014</u>
Building, Renovation, Fire Suppression and Detection System Plans Reviewed	309	260	213
Applications Reviewed for UST, AST and LPF-Tank Work	894	785	939
Telephone, Email, and Written Inquiries Handled	5,475	6,160	7,226
Employee Training Hours Delivered	575	433	1,347
Average number of employees as of June 30,	2	2	6

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

Petroleum and Chemical Safety 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>2016</u>	<u>2015</u>	<u>2014</u>
Active Underground Storage Tanks (USTs)	19,630	20,044	20,546
UST Tanks Maintained	118,014	117,436	116,977
UST Facility Inspections	11,142	9,958	10,785
Eligibility Applications Received	314	317	284
Self-Service Gasoline Facility Inspections	3,183	3,343	3,481
Average number of employees as of June 30,	22	21	22