

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

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STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

AGENCY OFFICIALS

President of the Senate	Senator John J. Cullerton
Minority Leader Through 7/1/17 Effective 8/29/17	Senator Christine Radogno Senator Bill Brady
Secretary of Senate	Tim Anderson
Assistant Secretary of the Senate	Scott Kaiser

Agency offices are located at:

Office of the Senate President
327 State House
Springfield, IL 62706

Office of the Senate Minority Leader
309 State House
Springfield, IL 62706

Office of the Secretary of the Senate
401 State House
Springfield, IL 62706

Senate Operations
403 State House
Springfield, IL 62706



ILLINOIS SENATE
OFFICE OF THE SECRETARY

January 9, 2020

Kerber, Eck & Braeckel LLP
3200 Robbins Road, Suite 200A
Springfield, IL 62704

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, General Assembly – Senate. 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 State of Illinois, General Assembly – Senate’s compliance with the following specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018 and June 30, 2019, the State of Illinois, General Assembly – Senate has materially complied with the specified requirements listed below.

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

Yours truly,

State of Illinois, General Assembly – Senate

SIGNED ORIGINAL LETTER

(Tim Anderson, Secretary of the Senate)

SIGNED ORIGINAL LETTER

(Scott Kaiser, Asst. Secretary of the Senate)

SIGNED ORIGINAL LETTER

(Molly Kershaw, Chief Fiscal Officer)

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORTS

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	-	-
Repeated Findings	-	-
Prior recommendations implemented or not repeated	-	-

EXIT CONFERENCE

The State of Illinois, General Assembly - Senate waived an exit conference in correspondence from Molly Kershaw, Chief Fiscal Officer, dated December 9, 2019.

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

Legislative Audit Commission
State of Illinois
Springfield, Illinois

Compliance

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

The specified requirements are:

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, General Assembly - Senate complied with the specified requirements in all material aspects. An examination involves performing procedures to obtain evidence about whether the State of Illinois, General Assembly - Senate complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance with the specified requirements, whether fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the State of Illinois, General Assembly - Senate's compliance with the specified requirements.

In our opinion, the State of Illinois, General Assembly - Senate complied with the specified requirements during the two years ended June 30, 2019, in all material respects.

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

Internal Control Over Compliance

Management of the State of Illinois, General Assembly - Senate is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the State of Illinois, General Assembly - Senate's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018 and June 30, 2019 in Schedules 1 through 6 and the Analysis of Operations Section are presented for purposes of additional analysis. Such information is the responsibility of the State of Illinois, General Assembly - Senate's management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018 and June 30, 2019 in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 6 and in the Analysis of Operations Sections. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 3 through 6 or the Analysis of Operations Section.

SIGNED ORIGINAL IN FILE

Springfield, Illinois
January 9, 2020

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND REAPPROPRIATED / LAPSED BALANCES
Appropriations for Fiscal Year 2019
Sixteen Months Ended October 31, 2019

<u>PUBLIC ACT 100-0586</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/2019</u>	<u>Lapse Period Expenditures 7/01-10/31/19</u>	<u>Total Expenditures</u>	<u>Balances Reappropriated July 1</u>	<u>Balances Lapsed</u>
<u>GENERAL REVENUE FUND - 001</u>						
For ordinary and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 3,683,190	\$ 278,482	\$ 3,961,672	\$ -	\$ 1,333,402
Minority leader	5,295,074	4,881,768	125,684	5,007,452	-	287,622
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate, and expenses incurred in transcribing and printing of Senate debates	4,251,082	2,779,393	212,835	2,992,228	-	1,258,854
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	3,400	-	3,400	-	110,300
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	214,204	145,729	7,409	153,138	-	61,066
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:						
President	83,500	-	-	-	-	83,500
Minority Leader	83,500	83,392	107	83,499	-	1
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	389	184	573	-	57,133
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,900,765	4,603,764	171,032	4,774,796	-	125,969

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND REAPPROPRIATED / LAPSED BALANCES - CONTINUED
Appropriations for Fiscal Year 2019
Sixteen Months Ended October 31, 2019

<u>PUBLIC ACT 100-0586</u>	Appropriations (Net After Transfers)	Expenditures Through 6/30/2019	Lapse Period Expenditures 7/01-10/31/19	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>GENERAL REVENUE FUND - 001 - Continued</u>						
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	\$ 341,600	\$ 3,885	\$ 353	\$ 4,238	\$ -	\$ 337,362
For use of Senate standing committees for expert witnesses, technical services, consulting assistance, and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	3,038,087	2,637,059	(8,110)	2,628,949	-	409,138
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:						
President	380,113	99,863	-	99,863	280,250	-
Minority Leader	311,128	23,979	-	23,979	287,149	-
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:						
President	250,000	-	-	-	250,000	-
Minority Leader	250,000	-	-	-	250,000	-
Subtotal fund - 001	24,865,533	18,945,811	787,976	19,733,787	1,067,399	4,064,347
<u>GENERAL ASSEMBLY OPERATIONS</u>						
<u>REVOLVING FUND - 196</u>						
For ordinary and contingent expenses	250,000	600	-	600	-	249,400
GRAND TOTAL - ALL FUNDS	<u>\$ 25,115,533</u>	<u>\$ 18,946,411</u>	<u>\$ 787,976</u>	<u>\$ 19,734,387</u>	<u>\$ 1,067,399</u>	<u>\$ 4,313,747</u>

Note 1: The information reflected in this schedule was taken directly from the records of the State Comptroller and reconciled to the records of the Agency.

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

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND REAPPROPRIATED / LAPSED BALANCES
Appropriations for Fiscal Year 2018
Sixteen Months Ended October 31, 2018

<u>PUBLIC ACT 100-0021</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/18</u>	<u>Lapse Period Expenditures 7/01-10/31/18</u>	<u>Total Expenditures</u>	<u>Balances Reappropriated July 1</u>	<u>Balances Lapsed</u>
<u>GENERAL REVENUE FUND - 001</u>						
For ordinary and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 3,705,113	\$ 144,866	\$ 3,849,979	\$ -	\$ 1,445,095
Minority leader	5,295,074	4,702,370	234,384	4,936,754	-	358,320
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate, and expenses incurred in transcribing and printing of Senate debates	4,251,082	2,781,776	227,292	3,009,068	-	1,242,014
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	22,486	-	22,486	-	91,214
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	214,204	120,252	15,202	135,454	-	78,750
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:						
President	83,500	-	-	-	-	83,500
Minority Leader	83,500	83,414	40	83,454	-	46
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	257	-	257	-	57,449

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES
AND REAPPROPRIATED / LAPSED BALANCES - CONTINUED
Appropriations for Fiscal Year 2018
Sixteen Months Ended October 31, 2018

	Appropriations (Net After Transfers)	Expenditures Through 6/30/18	Lapse Period Expenditures 7/01-10/31/18	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>PUBLIC ACT 100-0021</u>						
<u>GENERAL REVENUE FUND - 001 - Continued</u>						
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	\$ 4,900,765	\$ 4,543,402	\$ 172,499	\$ 4,715,901	\$ -	\$ 184,864
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	341,600	2,715	3,292	6,007	-	335,593
For use of Senate standing committees for expert witnesses, technical services, consulting assistance, and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	3,038,087	2,442,025	(1,477)	2,440,548	-	597,539
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:						
President	433,971	53,858	-	53,858	380,113	-
Minority Leader	369,261	58,133	-	58,133	311,128	-
Subtotal fund - 001	24,477,524	18,515,801	796,098	19,311,899	691,241	4,474,384
<u>GENERAL ASSEMBLY OPERATIONS</u>						
<u>REVOLVING FUND - 196</u>						
For ordinary and contingent expenses	250,000	4,306	-	4,306	-	245,694
GRAND TOTAL - ALL FUNDS	<u>\$ 24,727,524</u>	<u>\$ 18,520,107</u>	<u>\$ 796,098</u>	<u>\$ 19,316,205</u>	<u>\$ 691,241</u>	<u>\$ 4,720,078</u>

Note 1: The information reflected in this schedule was taken directly from the records of the State Comptroller and reconciled to the records of the Agency.

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

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND REAPPROPRIATED / LAPSED BALANCES
For the Fiscal Years Ended June 30, 2019, 2018 and 2017

	FISCAL YEAR		
	2019	2018	2017
<u>GENERAL REVENUE FUND - 001</u>	<u>P.A. 100-0586</u>	<u>P.A. 100-0021</u>	<u>P.A. 098-0679</u>
Appropriations (net after transfers)	\$ 24,865,533	\$ 24,477,524	\$ 24,987,524
Expenditures			
For ordinary and incidental expenses of legislative leadership and legislative staff			
President	3,961,672	3,849,979	3,840,474
Minority leader	5,007,452	4,936,754	4,854,025
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debates	2,992,228	3,009,068	3,949,185
For the ordinary and contingent expenses of the Senate Operations Commission, including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	3,400	22,486	622,289
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	153,138	135,454	119,068
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:			
Minority Leader	83,499	83,454	40,000
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	573	257	255
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,774,796	4,715,901	4,589,837
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	4,238	6,007	16,325
For use of Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	2,628,949	2,440,548	2,479,875
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:			
President	99,863	53,858	-
Minority Leader	23,979	58,133	-
Total expenditures	19,733,787	19,311,899	20,511,333
Balances reappropriated July 1	1,067,399	691,241	803,232
Lapsed balances fund - 001	\$ 4,064,347	\$ 4,474,384	\$ 3,672,959

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND REAPPROPRIATED / LAPSED BALANCES - CONTINUED
For the Fiscal Years Ended June 30, 2019, 2018 and 2017

	FISCAL YEAR		
	2019	2018	2017
	P.A. 100-0586	P.A. 100-0021	P.A. 098-0679
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND- 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
Expenditures			
For ordinary and contingent expenses	<u>600</u>	<u>4,306</u>	<u>8,751</u>
Lapsed balances fund - 196	<u>\$ 249,400</u>	<u>\$ 245,694</u>	<u>\$ 241,249</u>
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (net after transfers)	\$ 25,115,533	\$ 24,727,524	\$ 25,237,524
Total expenditures	19,734,387	19,316,205	20,520,084
Balances reappropriated July 1	<u>1,067,399</u>	<u>691,241</u>	<u>803,232</u>
Lapsed balances all funds	<u>\$ 4,313,747</u>	<u>\$ 4,720,078</u>	<u>\$ 3,914,208</u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND REAPPROPRIATED / LAPSED BALANCES - CONTINUED
For the Fiscal Years Ended June 30, 2019, 2018 and 2017

	FISCAL YEAR		
	2019	2018	2017
	<u>P.A. 100-0586</u>	<u>P.A. 100-0021</u>	<u>P.A. 098-0679</u>
<u>State Officers' Salaries</u>			
Appropriations to the State Comptroller's office for Senate members' salaries	\$ 4,912,050	\$ 4,895,050	\$ 4,849,550
Expenditures			
President of the Senate and Minority Leader	54,954	54,954	54,954
Eleven assistant majority and minority leaders in the Senate	227,139	226,278	228,860
Majority and minority caucus chairmen in the Senate	42,158	38,717	41,298
Chairmen and minority spokesmen of standing committees in the Senate except the rules committees and the committee on the assignment of bills	389,843	412,218	362,304
For salaries, 59 members of the Senate	<u>4,024,936</u>	<u>4,007,977</u>	<u>4,008,764</u>
Total expenditures	<u>4,739,030</u>	<u>4,740,144</u>	<u>4,696,180</u>
Lapsed balances - state officers' salaries	<u>\$ 173,020</u>	<u>\$ 154,906</u>	<u>\$ 153,370</u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND REAPPROPRIATED / LAPSED BALANCES BY MAJOR OBJECT CODE
For the Fiscal Years Ended June 30, 2019, 2018 and 2017

	FISCAL YEAR		
	2019	2018	2017
<u>GENERAL REVENUE FUND - 001</u>	P.A. 100-0586	P.A. 100-0021	P.A. 098-0679
Appropriations (net after transfers)	\$ 24,865,533	\$ 24,477,524	\$ 24,987,524
Expenditures			
Personal services	12,823,401	13,010,820	13,033,030
State contribution to social security	924,634	938,150	941,752
Personal services - contractual	1,686,955	1,623,626	1,515,135
Social security - contractual employees	112,070	112,711	108,142
Contractual services	2,879,786	2,641,704	2,422,954
Travel	249,522	180,963	193,375
Printing	23,496	91,460	48,933
Commodities	125,132	86,070	84,720
Equipment	339,392	92,843	39,304
Electronic data processing	333,836	196,983	57,219
Telecommunications	211,179	192,992	201,154
Operation of automobile equipment	7,273	10,684	7,175
Permanent improvements	-	22,672	1,777,733
Lump sums and other purposes	17,111	110,221	80,707
Total expenditures	19,733,787	19,311,899	20,511,333
Balances reappropriated July 1	1,067,399	691,241	803,232
Lapsed balances fund - 001	\$ 4,064,347	\$ 4,474,384	\$ 3,672,959
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
Expenditures			
Contractual services	600	3,000	3,808
Commodities	-	1,306	2,743
Electronic data processing	-	-	2,200
Total expenditures	600	4,306	8,751
Lapsed balances fund - 196	\$ 249,400	\$ 245,694	\$ 241,249
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (net after transfers)	\$ 25,115,533	\$ 24,727,524	\$ 25,237,524
Expenditures	19,734,387	19,316,205	20,520,084
Balances reappropriated July 1	1,067,399	691,241	803,232
Lapsed balances all funds	\$ 4,313,747	\$ 4,720,078	\$ 3,914,208

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 10,311,284
Additions	119,228
Deletions	(106,695)
Net transfers	<u>(106,309)</u>
Balance at June 30, 2018	<u><u>\$ 10,217,508</u></u>
Balance at July 1, 2018	\$ 10,217,508
Additions	325,290
Deletions	(560,755)
Net transfers	<u>(33,222)</u>
Balance at June 30, 2019	<u><u>\$ 9,948,821</u></u>

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

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30, 2019, 2018 and 2017

	FISCAL YEAR		
	2019	2018	2017
<u>GENERAL REVENUE FUND - 001</u>			
Senate operations	\$ 204	\$ -	\$ 164
Prior year refunds	224	562	1,077
Total cash receipts per Agency	428	562	1,241
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records fund - 001	<u>\$ 428</u>	<u>\$ 562</u>	<u>\$ 1,241</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Subscription and postage fees	\$ 7,726	\$ 10,786	\$ 3,782
Total cash receipts per Agency	7,726	10,786	3,782
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records fund - 196	<u>\$ 7,726</u>	<u>\$ 10,786</u>	<u>\$ 3,782</u>
<u>GRAND TOTAL - ALL FUNDS</u>			
Total cash receipts per Agency	\$ 8,154	\$ 11,348	\$ 5,023
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records - all funds	<u>\$ 8,154</u>	<u>\$ 11,348</u>	<u>\$ 5,023</u>

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019

Agency Functions

The Legislative Power of Illinois is vested in the General Assembly, which is composed of a 59-member Senate and a 118-member House of Representatives. Its principal activities are enacting, amending or repealing laws, passing resolutions, adopting appropriation bills and conducting inquiries on proposed legislation.

As of 1982, each Legislative district is comprised of one Senate district, which is divided into two representative districts.

On the first day of the January session of the General Assembly in odd-numbered years, the Secretary of State shall convene the House of Representatives to elect from its membership a Speaker of the House of Representatives as presiding officer, and the Governor shall convene the Senate to elect from its membership a President of the Senate as presiding officer. For purposes of powers of appointment conferred by the Constitution, the Minority Leader of either house is a member of the numerically strongest political party other than the party to which the Speaker or the President belongs, as the case may be.

The Senate shall also elect a Minority Leader, a Secretary of the Senate, an Assistant Secretary of the Senate and a Sergeant-at-Arms.

President of the Senate

President of the Senate - Senator John J. Cullerton

The President has those powers conferred upon him or her by the constitution, the laws of Illinois, and any other motions or resolutions adopted by the Senate or jointly by the House and Senate. The President is the chief administrative officer of the Senate and has those powers necessary to carry out those functions. Various duties and responsibilities are outlined in Senate Rule 2-5.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
AGENCY FUNCTIONS AND
PLANNING PROGRAM - CONTINUED
For the Two Years Ended June 30, 2019

Minority Leader

Minority Leader - Senator Christine Radogno (Through 7/1/17)
- Senator Bill Brady (Effective 8/29/2017)

The Minority Leader has those powers conferred upon him or her by the constitution, the laws of Illinois, and any other motions or resolutions adopted by the Senate or jointly by the House and Senate. For purposes of powers of appointment conferred by the Constitution, the Minority Leader of either house is a member of the numerically strongest political party other than the party to which the President belongs. The Minority Leader has general supervision of the minority caucus staff. Various duties and responsibilities are outlined in Senate Rule 2-6.

Secretary of the Senate and Assistant Secretary of the Senate

Secretary of the Senate - Tim Anderson
Assistant Secretary of the Senate - Scott Kaiser

The Secretary of the Senate may adopt policies and procedures for the conduct of his or her office. Various duties and responsibilities are outlined in Senate Rule 2-7.

The Assistant Secretary of the Senate shall perform those duties as assigned by the Secretary.

Sergeant-at-Arms

Sergeant-at-Arms - Claricel "Joe" Dominguez, Jr.
Assistant Sergeant-at-Arms - Dirk Eilers

The Sergeant-at-Arms shall perform those duties assigned by law, or as ordered by the President, Presiding Officer, or Secretary. The various duties are outlined in Senate Rule 2-9.

Planning Program

The Senate does not have a formal planning program. A long range planning program is difficult to formulate for a legislative body, whose purpose is to legislate rather than to provide a governmental service. The powers and duties of the Senate are detailed in the State of Illinois Constitution, the laws of Illinois, other motions or resolutions adopted by the Senate or jointly by the House and the Senate, and by the Senate Rule.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

The following are explanations for expenditures which differed by at least \$ 40,000 and by more than 20 percent from the previous year.

<u>Fund, Account (if Applicable) and Explanation</u>	Fiscal Year		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>General Revenue Fund 001</u>			
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debates.	\$ 2,992,228	\$ 3,009,068	\$ 3,949,185
<p>The decrease of \$ 940,117 or 24% from fiscal year 2017 to fiscal year 2018 was due to the completion of the architectural services and renovations/construction to Committee Room 212 to be ADA compliant. This was a one-time expense for fiscal year 2017.</p>			
For the ordinary and contingent expenses of the Senate Operations Commission, including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area.	3,400	22,486	622,289
<p>The decrease of \$ 599,803 or 96% from fiscal year 2017 to fiscal year 2018 was due to the completion of the architectural services and renovations/construction to Committee Room 212 to be ADA compliant. This was a one-time expense for fiscal year 2017.</p>			
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:			
Minority Leader	83,499	83,454	40,000
<p>The increase of \$ 43,454 or 109% from fiscal year 2017 to fiscal year 2018 was due to the Senate Republican caucus using this appropriation line to pay for employee travel expenses, which were previously paid for from a different appropriation line.</p>			
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:			
President	99,863	53,858	-
Minority Leader	23,979	58,133	-
<p>The increase of \$ 53,858 or 100% (President) and \$58,133 or 100% (Minority Leader) from fiscal year 2017 to fiscal year 2018 was due to an appropriation received in FY18 that was funded due to redistricting. No such funds were expended in FY17.</p>			
<p>The increase of \$ 46,005 or 85% (President) from fiscal year 2018 to fiscal year 2019 is primarily due to the timing of invoices received and expenditure cutoff for reappropriated funds.</p>			

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS
For the Two Years Ended June 30, 2019

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS

In fiscal year 2019 and fiscal year 2018, there were no significant variations in receipts for the General Assembly - Senate which differed by at least \$ 40,000 and by more than 20 percent from the previous year.

ANALYSIS OF SIGNIFICANT VARIATIONS IN LAPSE PERIOD SPENDING

In fiscal year 2019 and fiscal year 2018, there were no funds for the General Assembly - Senate in which more than 20 percent and at least \$ 40,000 of the total expenditures were made during lapse period.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2019
(in thousands)

Fund Name	Aged Accounts Receivable					Total Receivables	Allowance for Doubtful Accounts
	1 -30 Days	31 -90 Days	91 -180 Days	181 Days - 1 Year	Over 1 Year		
Balances at June 30, 2018:							
General Assembly Operations Revolving Fund 196	\$ 1	\$ 2	\$ -	\$ -	\$ 1	\$ 4	\$ -
Balances at June 30, 2019:							
General Assembly Operations Revolving Fund 196	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 2	\$ -

Note: Receivables are from subscriptions to the journals, bills, transcripts, Committee notices and tapes, audio, resolutions and any fees imposed on Freedom of Information Act requests. Receivables are collected by the General Assembly - Senate. Delinquent accounts are set up with the State Comptroller's Offset System and with private collection firms.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June 30, 2019, 2018 and 2017

The following schedule was prepared from Office records and presents the average number of employees on a full-time equivalent basis for the Fiscal Years ended June 30, 2019, 2018 and 2017.

	Fiscal Year		
	2019	2018	2017
Regular full-time employees			
Senate Democrats	47	48	51
Senate Republicans	53	59	58
Senate operations	33	36	38
District offices	55	57	55
Committee clerks	<u>52</u>	<u>54</u>	<u>50</u>
Total average full-time employees	<u>240</u>	<u>254</u>	<u>252</u>
Contractual full-time employees			
Senate Democrats	6	6	6
Senate Republicans	13	12	11
Senate operations	22	21	20
District offices	<u>50</u>	<u>55</u>	<u>46</u>
Total average contractual employees	<u>91</u>	<u>94</u>	<u>83</u>
Total average employees	<u><u>331</u></u>	<u><u>348</u></u>	<u><u>335</u></u>