



**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

AGENCY OFFICIALS

President of the Senate (07/01/2019 to 01/19/2020) (01/20/2020) (01/21/2020 to Present)	Senator John J. Cullerton Vacant Senator Don Harmon
Minority Leader (07/01/2019 to 12/31/2020) (01/01/2021 to 01/12/2021) (01/13/2021 to Present)	Senator Bill Brady Vacant Senator Dan McConchie
Secretary of the Senate	Tim Anderson
Assistant Secretary of the Senate	Scott Kaiser

AGENCY OFFICES

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



TIM ANDERSON
SECRETARY

DON HARMON
SENATE PRESIDENT

SCOTT KAISER
ASSISTANT SECRETARY

ILLINOIS SENATE
OFFICE OF THE SECRETARY

MANAGEMENT ASSERTION LETTER

July 15, 2022

Adelfia LLC
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

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 State of Illinois, General Assembly – Senate (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 Senate's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Senate has materially complied with the specified requirements listed below.

- A. The 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 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 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 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 Senate on behalf of the State or held in trust by the 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 ON FILE

Tim Anderson, Secretary of the Senate

SIGNED ORIGINAL ON FILE

Scott Kaiser, Assistant Secretary of the Senate

SIGNED ORIGINAL ON FILE

Carla Smith, Chief Fiscal Officer

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

Number of	<u>Current</u>	<u>Prior</u>
Findings	4	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u>	<u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings					
2021-001	9	New		Inadequate Controls over State Property	Significant Deficiency and Noncompliance
2021-002	11	New		Inadequate Controls over Cybersecurity Programs	Significant Deficiency and Noncompliance
2021-003	13	New		Inadequate Controls over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

2021-004	15	New	Inadequate Controls over Employee Training	Significant Deficiency and Noncompliance
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EXIT CONFERENCE

The findings appearing in this report were discussed with Senate personnel at an exit conference on June 22, 2022.

Attending were:

Illinois General Assembly - Senate

Tim Anderson	Secretary of the Senate
Scott Kaiser	Assistant Secretary of the Senate
Carla Smith	Chief Fiscal Officer
Missy Jennings	Director of Human Resources
Emily Davenport	Property Control Officer

Office of the Auditor General

Lisa Warden	Audit Manager
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Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Richard Gustilo	Audit Supervisor

The responses to the recommendations were provided by Carla Smith, Chief Fiscal Officer in a correspondence dated July 15, 2022.



INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, General Assembly - Senate (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, 2021. Management of the Senate is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Senate's compliance with the specified requirements based on our examination.

The specified requirements are:

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Senate complied with the specified requirements during the two years ended June 30, 2021, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2021-001 through 2021-004.

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

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

Report on Internal Control Over Compliance

Management of the 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 Senate's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Senate's compliance with the specified requirements and to test and report on the Senate's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Senate's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 in internal control is a deficiency, or a 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 in internal control 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 and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2021-001 through 2021-004 that we consider to be significant deficiencies.

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

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

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

SIGNED ORIGINAL ON FILE

Chicago, Illinois

July 15, 2022

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-001. **FINDING** (Inadequate Controls over State Property)

The Illinois General Assembly – Senate (Senate) did not exercise adequate controls over State property.

During testing, we noted the following:

- Two of 7 (29%) equipment items removed from inventory, totaling \$57,458 were incorrectly recorded in the property system as clerical errors instead of as trade-ins.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.310) requires agencies to use specific codes to record a transaction for removal of equipment from the agency's inventory. Further, the State Records Act (5 ILCS 160/9) requires each agency to establish and maintain a program for agency records management, which should include effective controls over maintenance of records.

- Three of 40 (8%) equipment items tested, totaling \$9,703, were found or certified to be in different locations than that recorded in the property system.
- Two of 35 (6%) equipment items observed at Senate offices, totaling \$69,859, lacked property control tags.

The State Property Control Act (Act) (30 ILCS 605/4) requires responsible officers at each State agency to be accountable for the supervision, control, and inventory of property under their jurisdiction. Further, SAMS (Procedure 29.10.10) requires the agency to maintain detail records for each item, including the item's location. The Code (44 Ill. Adm. Code 5010.210) states equipment valued over \$1,000 must be marked with a unique identification number to be assigned by the agency.

Senate management stated incorrect recording of asset deletions and equipment locations was due to employee oversight, error and lack of communication. Management stated property tags mailed to the Chicago office were lost or not affixed to the equipment.

Failure to maintain adequate control over equipment and property records and inaccurate recording of property items increases the risk of equipment theft or loss occurring without detection and reduces accuracy of property reporting. (Finding Code No. 2021-001)

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-001. **FINDING** (Inadequate Controls over State Property) (Continued)

RECOMMENDATION

We recommend the Senate strengthen its controls over maintaining and recording its State property and equipment by reviewing its inventory and record keeping practices to ensure compliance with State laws and regulations. We further recommend the Senate ensure all its property transactions are accurately recorded in the property records.

AGENCY RESPONSE

The Senate agrees and will be implementing additional steps in strengthening its control over maintaining and recording all transactions pertaining the property control.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-002. **FINDING** (Inadequate Controls over Cybersecurity Programs)

The Illinois General Assembly – Senate (Senate) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

The Illinois General Assembly’s principal activities are enacting, amending, or repealing laws, passing resolutions, adopting appropriation bills, and conducting inquiries on proposed legislation. As a result, the Senate maintains information to use in its operations which contains confidential and personal information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Senate’s cybersecurity program, practices and control of confidential information, we noted the Senate had not:

- Developed a formal, comprehensive, adequate, and communicated security program (including policies, procedures, and processes as well as clearly defined responsibilities over the security of computer programs and data) to manage and monitor the regulatory, legal, environmental and operational requirements.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Classified its data to identify and ensure adequate protection of information.
- Required periodic reviews of user access to their applications and data.
- Required employees to complete cybersecurity training.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-002. **FINDING** (Inadequate Controls over Cybersecurity Programs) (Continued)

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

The Senate management indicated they believed the security practices they had were sufficient for their purpose and while security training was not mandated and monitored, staff were made aware of security issues and alerts on an ongoing basis.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Senate's confidential information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-002)

RECOMMENDATION

We recommend the Senate:

- Develop a formal, comprehensive, adequate, and communicated security program to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Classify its data and ensure adequate protection of information.
- Conduct and document periodic reviews of user access to their applications and data
- Provide cybersecurity training to employees upon hiring and annually thereafter.

AGENCY RESPONSE

The Senate believed the security practices they had in place were sufficient for their purposes. The Senate will be exploring ways to increase the controls over cybersecurity programs.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-003. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Providers)

The Illinois General Assembly – Senate (Senate) had not implemented adequate internal controls over its service providers.

We requested the Senate to provide the population of services providers utilized to determine if they had reviewed the internal controls over their service providers. In response to our request the Senate identified two service providers; however, they did not provide documentation demonstrating the population was complete and accurate.

Due to these conditions, we were unable to conclude the Senate’s population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C §205.36).

Even given the population limitations noted above, we performed testing over the two service providers identified by the Senate. The Senate utilized the service providers for hosting services, software as a service, infrastructure as a service, systems development and program maintenance. During our testing, we noted the Senate had not obtained System and Organization Control (SOC) reports or conducted independent internal control reviews of the service providers.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

The Senate indicated they were unaware of the need to obtain and review SOC reports.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-003. **FINDING** (Inadequate Controls over the Review of Internal Controls for Service Service Providers) (Continued)

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Senate does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2021-003)

RECOMMENDATION

We recommend the Senate:

- Develop and implement a process to identify and document all service providers utilized.
- Obtain SOC reports or perform independent reviews of internal controls associated with service providers at least annually.
- Analyze the SOC reports obtained to determine the impact of the report's opinion and noted deviations.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Senate, and any compensating controls.

AGENCY RESPONSE

The Senate was unaware that such documents existed and as such, that it was obligated to obtain and analyze said documents. When the Senate was made aware of this during the audit, it immediately reached out to the three independent services providers and requested the documents. One service provider immediately sent the document, another stated they did not understand our request, and the third provider did not respond to the request. In the future, efforts will be made to obtain such documentation upon annual renewal of the contract with the provider. Every attempt will be made to accurately analyze the documents and take further action with the provider as warranted.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-004. **FINDING** (Inadequate Controls over Employee Training)

The Illinois General Assembly – Senate (Senate) did not maintain adequate controls to ensure timely employee completion of mandatory trainings.

During our testing, we noted the following exceptions:

- Three of 6 (50%) new employees tested did not complete ethics and/or sexual harassment trainings within 30 days of employment in the fall of 2019.
- Three of 14 (21%) existing employees tested did not complete the annual trainings for ethics and/or harassment in calendar year 2020.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-10(a)) requires all officers, members, and employees to complete annual ethics training. The Act (5 ILCS 430/5-10(c)) also requires new employees in positions requiring ethics training to complete initial ethics training within 30 days after commencement of employment.

The Act (5 ILCS 430/5-10.5) requires each officer, member, and employee to complete, at least annually, a sexual harassment training program until 2020 and a harassment and discrimination prevention training program beginning in 2020. The Act also requires a person in a position requiring harassment and discrimination prevention training to complete initial training within 30 days after assuming the position.

Senate management indicated missed trainings were due to employee oversight in tracking completion of training.

Employees who have not received the minimum training may not be receiving important information regarding ethical and legal responsibilities which could subject the State to legal liability and increase the risk that misconduct, harassment or discrimination may not be prevented. (Finding Code No. 2021-004)

RECOMMENDATION

We recommend the Senate strengthen controls to ensure mandatory employee training is timely completed.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2021**

2021-004. **FINDING** (Inadequate Controls over Employee Training) (Continued)

AGENCY RESPONSE

The Senate has already addressed this issue by (1) including directions to the employee within the Senate new employee packet as to their obligation to complete the mandatory trainings, who to contact for additional information, and who should receive a copy of their completion certificates; and (2) implementing a new work flow in which, at the completion of each payroll period, the Director or Human Resources or Assistant Director of Human Resources supplies the appropriate Ethics officer a list of all new employees and their start dates as they apply to that Ethics Officer.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
DISCLOSURES ACCOMPANYING A STATE
COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021**

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the Illinois General Assembly - Senate (Senate) was performed by Adelfia LLC.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

The report was discussed with Senate personnel at an exit conference on June 22, 2022.

Attending were:

Illinois General Assembly - Senate

Tim Anderson	Secretary of the Senate
Scott Kaiser	Assistant Secretary of the Senate
Carla Smith	Chief Fiscal Officer
Missy Jennings	Director of Human Resources
Emily Davenport	Property Control Officer

Office of the Auditor General

Lisa Warden	Audit Manager
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Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Richard Gustilo	Audit Supervisor



INDEPENDENT ACCOUNTANT'S REPORT
ON DISCLOSURES ACCOMPANYING A
STATE COMPLIANCE EXAMINATION REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, General Assembly - Senate (Senate) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Senate's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Senate, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Senate we obtained as part of the Senate's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
July 15, 2022

SCHEDULE 1

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

For the Fifteen Months Ended September 30, 2021

	Appropriations (Net After Transfers)	Expenditures Through 6/30/21	Lapse Period Expenditures 7/1-9/30/21	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>Public Act 101-0637</u>						
<u>APPROPRIATED FUNDS</u>						
<u>GENERAL REVENUE FUND - 001</u>						
For ordinary and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 5,184,520	\$ (13,374)	\$ 5,171,146	\$ -	\$ 123,928
Minority Leader	5,295,074	5,133,730	98,215	5,231,945	-	63,129
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	2,913,794	20,117	2,933,911	-	1,317,171
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, constructions costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	20,017	3,300	23,317	-	90,383
For the ordinary and contingent 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	110,313	19,776	130,089	-	84,115
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	44,873	16,832	61,705	-	21,795
Minority Leader	83,500	66,317	16,918	83,235	-	265
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	115	-	115	-	57,591
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	6,285,897	5,734,182	162,944	5,897,126	-	388,771
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	3,537	-	3,537	-	338,063

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

SCHEDULE 1 - Continued

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021**

For the Fifteen Months Ended September 30, 2021

Public Act 101-0637	Appropriations (Net After Transfers)	Expenditures Through 6/30/21	Lapse Period Expenditures 7/1-9/30/21	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>GENERAL REVENUE FUND - 001 - Continued</u>						
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	2,709,459	(29,860)	2,679,599	-	358,488
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 3000/3021 Minority Leader 3100/3121	3,000,000 3,000,000	317,062 -	- -	317,062 -	2,682,938 3,000,000	- -
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 3019/3019 Minority Leader 3119/3119	250,000 250,000	124,166 -	- -	124,166 -	125,834 250,000	- -
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 3011/3011 Minority Leader 3111/3111	287,150 241,278	270,742 206,423	- -	270,742 206,423	16,408 34,855	- -
Subtotal Fund - 001	<u>\$ 32,087,852</u>	<u>\$ 22,839,250</u>	<u>\$ 294,868</u>	<u>\$ 23,134,118</u>	<u>\$ 6,110,035</u>	<u>\$ 2,843,699</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>						
For ordinary and contingent expenses Subtotal Fund - 196	\$ 525,000 <u>\$ 525,000</u>	\$ 75 <u>\$ 75</u>	\$ 448,050 <u>\$ 448,050</u>	\$ 448,125 <u>\$ 448,125</u>	- <u>-</u>	\$ 76,875 <u>\$ 76,875</u>
TOTAL - ALL APPROPRIATED FUNDS GRAND TOTALS - ALL FUND	<u>\$ 32,612,852</u> <u>\$ 32,612,852</u>	<u>\$ 22,839,325</u> <u>\$ 22,839,325</u>	<u>\$ 742,918</u> <u>\$ 742,918</u>	<u>\$ 23,582,243</u> <u>\$ 23,582,243</u>	<u>\$ 6,110,035</u> <u>\$ 6,110,035</u>	<u>\$ 2,920,574</u> <u>\$ 2,920,574</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 Senate.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE**
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Appropriations (Net After Transfers)	Expenditures Through 6/30/20	Lapse Period Expenditures 7/1-9/30/20	Total Expenditures	Balances	
					Reappropriated July 1	Lapsed
Public Act 101-0007						
APPROPRIATED FUNDS						
GENERAL REVENUE FUND - 001						
For ordinary and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 4,710,906	\$ 45,767	\$ 4,756,673	\$ -	\$ 538,401
Minority Leader	5,295,074	4,559,120	119,273	4,678,393	-	616,681
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	2,878,392	20,247	2,898,639	-	1,352,443
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, constructions costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	4,374	9	4,383	-	109,317
For the ordinary and contingent 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	83,669	5,251	88,920	-	125,284
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	12,498	20,805	33,303	-	50,197
Minority Leader	83,500	57,685	9,260	66,945	-	16,555
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	822	-	822	-	56,884
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	6,285,897	5,653,188	147,556	5,800,744	-	485,153
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	3,548	711	4,259	-	337,341

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

SCHEDULE 2 - Continued

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020**

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Appropriations (Net After Transfers)	Expenditures Through 6/30/20	Lapse Period Expenditures 7/1-9/30/20	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
GENERAL REVENUE FUND - 001 - Continued						
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	2,784,579	(22,683)	2,761,896	-	276,191
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 3019/3019 Minority Leader 3119/3119	250,000 250,000	-	-	-	250,000 250,000	-
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 3011/3011 Minority Leader 3111/3111	287,150 280,250	38,972	-	38,972	287,150 241,278	-
Subtotal Fund - 001	<u>\$ 26,126,824</u>	<u>\$ 20,787,753</u>	<u>\$ 346,196</u>	<u>\$ 21,133,949</u>	<u>\$ 1,028,428</u>	<u>\$ 3,964,447</u>
GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196						
For ordinary and contingent expenses	\$ 250,000	-	-	-	-	\$ 250,000
Subtotal Fund - 196	<u>\$ 250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 250,000</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 26,376,824</u>	<u>\$ 20,787,753</u>	<u>\$ 346,196</u>	<u>\$ 21,133,949</u>	<u>\$ 1,028,428</u>	<u>\$ 4,214,447</u>
GRAND TOTALS - ALL FUNDS	<u>\$ 26,376,824</u>	<u>\$ 20,787,753</u>	<u>\$ 346,196</u>	<u>\$ 21,133,949</u>	<u>\$ 1,028,428</u>	<u>\$ 4,214,447</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 Senate.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30,**

	Fiscal Year		
	2021	2020	2019
	P.A. 101-0637	P.A. 100-0007	P.A. 100-0586
<u>GENERAL REVENUE FUND - 001</u>			
Expenditure Authority	\$ 32,087,852	\$ 26,126,824	\$ 24,865,533
Expenditures			
For ordinary and incidental expenses of legislative leadership and legislative staff			
President	5,171,146	4,756,673	3,961,672
Minority Leader	5,231,945	4,678,393	5,007,452
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	2,933,911	2,898,639	2,992,228
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, constructions costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	23,317	4,383	3,400
For the ordinary and contingent expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	130,089	88,920	153,138
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	61,705	33,303	-
Minority Leader	83,235	66,945	83,499
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	115	822	573
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	5,897,126	5,800,744	4,774,796
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	3,537	4,259	4,238
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	2,679,599	2,761,896	2,628,949
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 3000/3021	317,062	-	-
Minority Leader 3100/3121	-	-	-

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30,**

	Fiscal Year		
	2021 <u>P.A. 101-0637</u>	2020 <u>P.A. 100-0007</u>	2019 <u>P.A. 100-0586</u>
<u>GENERAL REVENUE FUND – 001 - Continued</u>			
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 3019/3019	\$ 124,166	\$ -	\$ -
Minority Leader 3119/3119	-	-	-
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 3011/3011	270,742	-	\$ 99,863
Minority Leader 3111/3111	<u>206,423</u>	<u>38,972</u>	<u>23,979</u>
Total Expenditures	23,134,118	21,133,949	19,733,787
Balances reappropriated July 1	<u>6,110,035</u>	<u>1,028,428</u>	<u>1,067,399</u>
Lapsed balances fund - 001	<u>\$ 2,843,699</u>	<u>\$ 3,964,447</u>	<u>\$ 4,064,347</u>
 <u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Expenditure Authority	\$ 525,000	\$ 250,000	\$ 250,000
Expenditures			
For ordinary and contingent expenses	<u>448,125</u>	<u>-</u>	<u>600</u>
Lapsed balances fund - 196	<u>\$ 76,875</u>	<u>\$ 250,000</u>	<u>\$ 249,400</u>
 <u>GRAND TOTALS - ALL FUND</u>			
Appropriations (net after transfers)	\$ 32,612,852	\$ 26,376,824	\$ 25,115,533
Total Expenditures	23,582,243	21,133,949	19,734,387
Balances reappropriated July 1	<u>6,110,035</u>	<u>1,028,428</u>	<u>1,067,399</u>
Lapsed balances all funds	<u>\$ 2,920,574</u>	<u>\$ 4,214,447</u>	<u>\$ 4,313,747</u>

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Senate’s records and have been reconciled to the State Comptroller’s records of September 30, 2021, September 31, 2020, and October 31, 2019.

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

Note 3: Senate received appropriations during Fiscal Year 2021 from Public Acts P.A. 101-0637. In addition, the Senate received appropriations during Fiscal Year 2020 from Public Act P.A. 100-0007 and during Fiscal Year 2019 from P.A. 100-0586.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY
For the Fiscal Year Ended June 30,**

	Fiscal Year		
	2021	2020	2019
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 23,578,621	\$ 21,133,949	\$ 19,734,387
Percentage of Total Expenditures:	99.98%	100.00%	100.00%
Personal Services	17,606,692	16,366,269	14,527,467
Other Payroll Costs	1,362,056	1,176,124	1,036,704
All Other Operating Expenditures	4,609,873	3,591,556	4,170,216
Total Permanent Improvements Expenditures:	\$ 3,622	\$ -	\$ -
Percentage of Total Expenditures:	0.02%	0.00%	0.00%
GRAND TOTAL - ALL EXPENDITURES:	\$ 23,582,243	\$ 21,133,949	\$ 19,734,387

Note 1: Expenditures were obtained from the Senate’s records and have been reconciled to the State Comptroller’s records as of September 30, 2021, October 31, 2020, and October 31, 2019.

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

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021**

Fiscal Year 2021 Compared to Fiscal Year 2020

General Revenue Fund – 001

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:

The increase was due to the start of the redistricting process and the legal representation and consulting services required. A new redistricting appropriation was allotted for Fiscal Year 2021. The new expenditures were for the purchase of computer equipment and software and professional services provided in relations to start of the redistricting process.

General Assembly Operations Revolving Fund – 196

For ordinary and contingent expenses:

The increase was mainly due to the expense of Shield Illinois Program for COVID testing of Senate and House staff during the Spring Legislative Session.

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 001

For ordinary and incidental expenses of legislative staff – President:

The increase was due to the implementation of a new administration which includes hiring Deputy Directors for each division, salary increases for Division Directors, a significant increase in employee headcount and significant payouts due to the resignation of former Chief of Staff and Division Director. The Senate Democrats also awarded employees lump sums.

There was also an increase in EDP Equipment (desktops, monitors, and laptops) and Software Upgrades in Fiscal year 2020 to accommodate remote work set-up during COVID. The out-of-state travel also increased in Fiscal Year 2020 due to staff attendance at annual National Conference of State Legislatures .

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2020 Compared to Fiscal Year 2019 (Continued)

For 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:

The decrease was due to maintenance and copy usage charges on older machines in Fiscal Year 2019 that were traded in on new copiers. There was also a decrease in office supplies, cleaning supplies and office equipment supplies in Fiscal Year 2020 due to remote work during COVID.

For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign:

The increase was due to the increase in the District Office Allotment therefore increasing the expenditures submitted for payment, including additional district personnel added to payroll and contractual payrolls.

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:

The decrease was due to minimal work done related to redistricting in Fiscal Year 2020. Redistricting activity resumed in Fiscal Year 2021 resulting in increase in expenses to complete such activity.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021**

Fiscal Year 2021

General Assembly Operations Revolving Fund – 196

The increase in lapse period spending was due to the Shield Illinois COVID testing for staff and members of the House and Senate during Spring Legislative Session. The services were provided March 2021 thru June 2021 and invoice was received from Shield Illinois on August 18, 2021, thus payment was processed during the lapse period.

Fiscal Year 2020

The Illinois General Assembly-Senate did not have any significant lapse spending in Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY
For the Fiscal Year Ended June 30,**

	Fiscal Year		
	2021	2020	2019
STATE TREASURY FUNDS			
GENERAL REVENUE FUND - 001			
Senate Operations	\$ -	\$ 19	\$ 204
Prior Year Refunds	3,321	4,337	224
Total cash receipts per Agency	3,321	4,356	428
Less - In Transit at End of Year	-	-	-
Plus - In transit Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records Fund - 001	<u>\$ 3,321</u>	<u>\$ 4,356</u>	<u>\$ 428</u>
GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196			
Subscription and postage fees	\$ 3,659	\$ 5,879	\$ 7,726
Total cash receipts per Agency	3,659	5,879	7,726
Less - In Transit at End of Year	-	-	-
Plus - In transit Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records Fund - 196	<u>\$ 3,659</u>	<u>\$ 5,879</u>	<u>\$ 7,726</u>
GRAND TOTAL - ALL FUNDS			
Total cash receipts per Agency	\$ 6,980	\$ 10,235	\$ 8,154
Less - In Transit at End of Year	-	-	-
Plus - In transit Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records Fund - all funds	<u>\$ 6,980</u>	<u>\$ 10,235</u>	<u>\$ 8,154</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Fiscal Year 2021 Compared to Fiscal Year 2020

The Agency did not have significant variations in which differed by at least \$50,000 and by more than 20 percent from the previous year.

Fiscal Year 2020 Compared to Fiscal Year 2019

The Agency did not have significant variations in which differed by at least \$50,000 and by more than 20 percent from the previous year.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2021**

	Equipment
Balance at July 1, 2019	\$ 9,981,123
Additions	548,187
Deletions	(1,032,337)
Net transfers	(867,655)
Balance at June 30, 2020	\$ 8,629,318
Balance at July 1, 2020	\$ 8,629,318
Additions	441,354
Deletions	(233,168)
Net transfers	(338,090)
Balance at June 30, 2021	\$ 8,499,413

Note: These balances were obtained from the Senate’s records and have been reconciled to the Senate’s quarterly Senate Report of State Property reports submitted to the Office of State Comptroller for the two years ended June 30, 2021.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF OPERATIONS**
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

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 composed of one Senate district, which is divided into two representative districts.

On the second Wednesday of January in odd-numbered years, the Secretary of the 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 Minority Leader, Secretary of the Senate and Assistant Secretary of the Senate, Sergeant-at-Arms and Assistant Sergeant-at-Arms.

President of the Senate

President of the Senate – Senator John J. Cullerton (resigned as President January 19, 2020)
Senator Don Harmon (elected President January 21, 2020)

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.

Minority Leader

Minority Leader – Senator Bill Brady (resigned December 31, 2020)
Senator Dan McConchie (elected Leader January 12, 2021)

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF OPERATIONS**
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

Agency Functions (Continued)

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.

Secretary of the Senate and Assistant Secretary of the Senate

Secretary of the Senate – Tim Anderson
Assistance 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 Assistance 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 and resolutions adopted by the Senate or jointly by the House and the Senate, and by the Senate Rules.

Significant Challenges

The most significant operational issue the Senate faced related to COVID was managing the timekeeping system. The Springfield employees use the Time Entry System (TES) timekeeping

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF OPERATIONS**
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

Significant Challenges (Continued)

system, which is administered by Legislative Information System (LIS) and tied to each individual employees' computer. There is no internet-based access. The LIS had a limited amount of VPN access, resulting to employees manually keeping track of remote hours. The employees only update the TES when they report in the office.

For the Secretary of the Senate and Operations staff this affected the custodians most of all, as they were tied to a hand punch, and only had access to a single shared computer. This resulted to added administrative work for the Chief Fiscal Officer since work hours were manually tracked for each custodian's account. Senate have since moved the custodians to the cloud-based timekeeping system used by the District Offices.

The Senate Republicans used handwritten timesheets, which they had to enter when they returned. Because their caucus chose to remote work longer, the number of timesheets employee had to enter when they returned was significant.

District Offices were not impacted as they used the cloud-based timekeeping system which gave them access the entire time.

Senate Democrats used handwritten timesheets for approximately a month until the TES was remotely accessible.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
NUMBER OF EMPLOYEES**
For the Fiscal Year Ended June 30,

(NOT EXAMINED)

	Fiscal Year		
	2021	2020	2019
Senate Democrats	65	59	48
Senate Republicans	53	51	53
Operations	32	34	33
District Operations	59	57	51
Committee	45	51	52
Senate Democrat Redistricting	3	0	0
Senate Republican Redistricting	1	0	0
	<u>258</u>	<u>252</u>	<u>237</u>

Note 1: This schedule presents the average number of full-time employees, by function, at the Senate.

Note 2: Full-time equivalent was derived by taking combining percentages of part-time employees to determine the full-time equivalent and adjusting the headcount to reflect the difference.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,**

(NOT EXAMINED)

	Fiscal Year		
	2021	2020	2019
<u>SENATE DEMOCRAT STAFF</u>			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	10,339	8,267	5,545
Total	<u>10,339</u>	<u>8,267</u>	<u>5,545</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>SENATE REPUBLICAN STAFF</u>			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	5,831	5,187	11,708
Total	<u>5,831</u>	<u>5,187</u>	<u>11,708</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>SENATE OPERATIONS STAFF</u>			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	1,659	902	1,841
Total	<u>1,659</u>	<u>902</u>	<u>1,841</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF OVERTIME AND COMPENSATORY TIME**
For the Fiscal Year Ended June 30,

(NOT EXAMINED)

Analysis of Overtime and Compensatory Time (Continued)

	Fiscal Year		
	2021	2020	2019
<u>DISTRICT OFFICE STAFF</u>			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	1,140	2,534	-
Total	<u>1,140</u>	<u>2,534</u>	<u>-</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>GRAND TOTAL - ILLINOIS SENATE</u>			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	18,969	16,890	19,094
Total	<u>18,969</u>	<u>16,890</u>	<u>19,094</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note 1: District Office compensation time was not tracked until April 1, 2019, so Fiscal Year 2019 information was not available.

Note 2: The Senate does not monetarily award compensation time.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.