

**STATE OF ILLINOIS
OFFICE OF THE GOVERNOR**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

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

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
COMPLIANCE EXAMINATION
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OFFICE OFFICIALS

Governor	Mr. Pat Quinn
Chief of Staff	Mr. Ryan Croke (10/16/2013 to Present) Mr. Jack Lavin (Through 10/15/2013)
Deputy Governor	Ms. Cristal Thomas
Chief Operating Officer	Ms. Simone McNeil (Effective 12/16/2012) Vacant (12/1/2012 through 12/15/2012) Mr. Andrew Ross (Through 11/30/2012)
General Counsel	Mr. John Schomberg
Fiscal Director	Ms. Mary Fanning

Agency offices are located at:

801 South 7th Street
Springfield, IL 62706

207 State House
Springfield, IL 62706

222 South College
Springfield, IL 62706

Executive Mansion, 5th and Jackson
Springfield, IL. 62701

100 West Randolph
JRTC 16-100
Chicago, IL 60601

444 N. Capitol Street, Suite 400
Washington, DC 20001



OFFICE OF THE GOVERNOR

CAPITOL BUILDING, 207 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706

PAT QUINN
GOVERNOR

MANAGEMENT ASSERTION LETTER

December 31, 2013

E.C. Ortiz & Co., LLP
Certified Public Accountants
333 S. Des Plaines, Suite 2-N
Chicago, Illinois 60661

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 Illinois Office of the Governor. 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 Illinois Office of the Governor's compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2012 and June 30, 2013, the Illinois Office of the Governor has materially complied with the assertions below.

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

Yours very truly,

Illinois Office of the Governor



Ryan Croke, Chief of Staff



Mary Fanning, Fiscal Director

STATE OF ILLINOIS
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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Repeated findings	4	4
Prior recommendations implemented or not repeated	4	3
	0	2

SCHEDULE OF FINDINGS

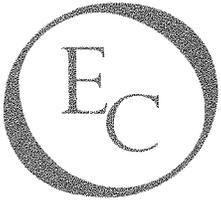
<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
<u>FINDINGS (STATE COMPLIANCE)</u>			
2013-001	9	Inadequate controls over State property	Noncompliance and significant deficiency
2013-002	12	Appointments of members to Boards, Commissions, Councils, and Committees	Noncompliance and significant deficiency
2013-003	16	Non-compliance with statutorily mandated responsibilities	Noncompliance and significant deficiency
2013-004	18	Inadequate monitoring of interagency agreements	Noncompliance and significant deficiency

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EXIT CONFERENCE

The Office waived having an exit conference in a letter dated December 2, 2013, from the Office's Fiscal Director, Mary Fanning.

The responses to the recommendations were provided by Mary Fanning in a letter dated December 31, 2013.



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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Office of the Governor's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2013. The management of the Illinois Office of the Governor is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Office of the Governor's compliance based on our examination.

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

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

In our opinion, the Illinois Office of the Governor complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-001, 2013-002, 2013-003 and 2013-004.

Internal Control

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001, 2013-002, 2013-003, and 2013-004 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 to your office.

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2013 and June 30, 2012 in Schedules 1 through 9 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3, 4, 5, 6, 7, and 8 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

E. C. Ortiz & Co., LLP
Chicago, Illinois
December 31, 2013

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

CURRENT FINDINGS – State Compliance

2013-001. **FINDING** (Inadequate controls over State property)

The Office of the Governor (Office) did not maintain adequate controls over the recording and reporting of State property.

During our testing, we noted the following:

- The Office did not comply with the Agency Report of State Property (C-15) reporting requirements as follows:
 - The C-15 report for the quarter ended September 30, 2011 was not filed timely. The report was filed 7 days late.
 - Transfers of property were not accurately reported in the C-15 reports. Property equipment items transferred to the Office of the Lieutenant Governor in July 2011 totaling \$5,322 were reported as deletions on the 1st quarter C-15 report. Furthermore, transfers of surplus property to Central Management Systems (CMS) in the 3rd and 4th quarters of 2012 totaling \$7,367 and 3rd and 4th quarters of 2013 totaling \$18,870 were reported as deletions in the C-15 reports.
 - Transfers-in from the Capital Development Board (CDB) totaling \$145,369 and \$90,228 during 2nd and 3rd quarters of fiscal year 2013 were reported incorrectly. The Office did not correctly report transfers in from CDB in the quarter the Agency Turnover Reports were received or report the net transfer in the subsequent quarter C-15 report.
 - A capital lease of a copy machine totaling \$10,900 was reported twice as an addition in the 1st quarter of fiscal year 2012 C-15 report. This was subsequently corrected in the 1st quarter C-15 report in fiscal year 2013.
 - Sixteen equipment items consisting of thumbprint machines, electronic time stamp, fax machines, VCRs, and phone headsets totaling \$2,522 transferred to CMS as surplus equipment in the 4th quarter of Fiscal Year 2013 were not reported in the C-15 report.
- Two of 50 (4%) equipment items tested totaling \$2,430 from the Office's detailed property listing could not be physically located and 1 of 50 (2%) equipment items tested totaling \$179 was physically found in a location different from the location indicated in the detailed property listing.
- Three of 25 (12%) equipment items totaling \$2,742 transferred to another State agency did not have adequate supporting documentation of the transfer.

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- The Office could not locate 7 pieces of computer equipment consisting of 3 laptops, 3 hard drives, and 1 server totaling \$4,308 and reported as missing on the Office's Inventory Certification Discrepancy Reports in Fiscal Year 2013 and 2012. Although some of the data was encrypted, the Office could not determine what type of information was stored on the other computer equipment. According to the Office, the whereabouts of one of the laptops is known, however the other two are still missing.

The Statewide Accounting Management System (SAMS) Procedure 29.20.10 states the C-15 report is to be filed on a quarterly basis and should be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter. In addition, transfers refer to items that have either been moved between agencies or within an agency between property categories. The amount to be recorded under transfers-in from the Capital Development Board (CDB) is the amount received from CDB on the "CDB Agency Turnover Report" for the current quarter. The previous quarter's "Transfers-in from CDB" amount should be reported as "Net Transfers" on the current quarter C-15 report.

The State Property Control Act (30 ILCS 605/4) requires the Office to be accountable for the supervision, control and inventory of all items under its jurisdiction and control. In addition, the Office had the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

According to Office personnel, the above errors were due to oversight as the Office makes all attempts to follow procedures.

Failure to timely submit and properly prepare the Agency Report of State Property may result in inaccurate statewide property information. Failure to follow up on missing computer equipment increases the risks associated with the potential exposure of confidential information. (Finding Code No. 2013-001, 11-1)

RECOMMENDATION

We recommend the Office properly review and monitor the submission of required reports to the State Comptroller's Office to ensure compliance with the requirements of Statewide Accounting Management System. We also recommend the Office evaluate the procedures and strengthen the controls over inventory of State property and perform an assessment whether unencrypted missing computers contained confidential information for proper disposition in compliance with Personal Information Protection Act.

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OFFICE RESPONSE

The Office agrees with this recommendation. The Office will continue to exercise sound fiscal management, implement new strategies and increase internal controls to correct the circumstances which created this issue.

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For the Two Years Ended June 30, 2013

2013-002. **FINDING** (Appointments of members to boards, commissions, councils, and committees)

The Office of the Governor (Office) did not make the required appointments to various boards, commissions, councils, and committees to fill vacancies.

During our testing, 20 of 55 (36%) boards, commissions, councils, and committees tested did not have the required number of members. These were the following:

- Illinois Advisory Council on Alcoholism and Other Drug Dependency – 1 vacancy

The Alcoholism and Other Drug Abuse and Dependency Act (20 ILCS 301/10-15) requires the Governor to appoint 13 members to the Illinois Advisory Council on Alcoholism and Other Drug Dependency.

- Statewide Independent Living Council – 1 vacancy

The Disabled Persons Rehabilitation Act (20 ILCS 2405/12a) requires the Governor to appoint 18 members to the Statewide Independent Living Council. Each member of the Council shall serve for terms of 3 years. No member may serve more than 2 consecutive full terms.

- Racial Profiling Prevention and Data Oversight Board – 1 vacancy

The Racial Profiling Prevention and Data Oversight Act (20 ILCS 2715/15) requires the Governor to appoint 8 members to the Racial Profiling Prevention and Data Oversight Board.

- Illinois Motor Vehicle Theft Prevention Council – 1 vacancy

The Illinois Motor Vehicle Theft Prevention Act (20 ILCS 4005/4) requires the Governor to appoint 7 members to the Illinois Motor Vehicle Theft Prevention Council.

- Illinois Plain Language Task Force – 2 vacancies

The Illinois Plain Language Task Force Act (20 ILCS 4090/15(a)) requires the Governor to appoint 3 members to the Illinois Plain Language Task Force.

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- Weatherization Initiative Board – 1 vacancy

The Urban Weatherization Initiative Act (30 ILCS 738/40-40) requires the Governor to appoint 5 voting members to the Weatherization Initiative Board.

- East St. Louis Financial Advisory Board – 1 vacancy

The Financially Distressed City Law (65 ILCS 5/8-12-7) requires the Governor to appoint 5 members to the East St. Louis Financial Advisory Board.

- Eastern Illinois Economic Development Authority – 1 vacancy

The Eastern Illinois Economic Development Authority Act (70 ILCS 506/15(b)) requires the Governor to appoint 3 members to the Eastern Illinois Economic Development Authority.

- Advisory Council on the Education of Children with Disabilities – 8 vacancies

The School Code (105 ILCS 5/14-3.01) requires the Governor to appoint 23 members to the Advisory Council on the Education of Children with Disabilities.

- Illinois Mathematics and Science Academy Board of Trustees – 1 vacancy

The Illinois Mathematics and Science Academy Law (105 ILCS 305/3) requires the Governor to appoint 8 members to the Illinois Mathematics and Science Academy Board of Trustees.

- Illinois Ethanol Research Advisory Board – 5 vacancies

The Southern Illinois University Management Act (110 ILCS 520/6.6(b)) requires the Governor to appoint 6 at-large members to the Illinois Ethanol Research Advisory Board.

- Illinois Student Assistance Commission – 2 vacancies

The Higher Education Student Assistance Act (110 ILCS 947/15(a)) requires the Governor to appoint 10 members to the Illinois Student Assistance Commission.

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- Board of Savings Institutions – 1 vacancy

The Illinois Savings and Loan Act of 1985 (205 ILCS 105/7-20) requires the Governor to appoint 7 members to the Board of Savings Institutions.

- Real Estate Appraisal Administration and Disciplinary Board – 1 vacancy

The Real Estate Appraiser Licensing Act of 2002 (225 ILCS 458/25-10(a)) requires the Governor to appoint 10 members to the Real Estate Appraisal Administration and Disciplinary Board.

- Epilepsy Advisory Committee – 2 vacancies

The Epilepsy Disease Assistance Act (410 ILCS 413/15) requires the Governor to appoint 13 members to the Epilepsy Advisory Committee.

- Regulations and Site Remediation Advisory Committee – 4 vacancies

The Environmental Protection Act (415 ILCS 5/58.11) requires the Governor to appoint 10 members to the Regulations and Site Remediation Advisory Committee.

- Carnival-Amusement Safety Board – 1 vacancy

The Carnival and Amusement Rides Safety Act (430 ILCS 85/2-3) requires the Governor to appoint 8 members to the Carnival-Amusement Safety Board.

- Sustainable Agriculture Committee – 1 vacancy

The Sustainable Agriculture Act (505 ILCS 135/5) requires the Governor to appoint one member to the Sustainable Agriculture Committee.

- Department of Corrections Advisory Board – 4 vacancies

The Unified Code of Corrections (730 ILCS 5/3-2-6) requires the Governor to appoint 11 members to the Department of Corrections Advisory Board.

- Illinois DREAM Fund Commission – 2 vacancies

The Higher Education Student Assistance Act (110 ILCS 947/67(a)) requires the Governor to appoint 9 members to the Illinois DREAM Fund Commission.

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According to Office personnel, the Governor's Office of Executive Appointments strives to maintain compliance. They have conducted thorough vetting of potential candidates and strived to find the perfect fit for both the board or commission and the candidates. Those processes and goals may result in a vacancy or non-appointment for a period of time. While vacancies currently remain, progress has been made towards complete compliance.

Failure to appoint members to boards, commissions, councils, and committees may prevent the board, committee, council, or commissions from carrying out their mandated duties. Members should be appointed in a timely manner to properly perform their function as intended. (Finding Code No. 2013-002, 11-2, 09-3, 07-2)

RECOMMENDATION

We recommend the Office appoint qualified members to these Boards, Commissions, Councils, and Committees as required by the Acts cited and reappoint applicable Board members in a timely manner.

OFFICE RESPONSE

The Office agrees with the recommendation. Governor Quinn's Office of Executive Appointments (formerly "Boards and Commissions") has taken dramatic steps to revamp the State's 300+ boards and commissions' appointment process by increasing transparency and reducing the number of vacancies and expired terms.

For example, the Office created a public website (www.appointments.illinois.gov) that has generated several million page hits and thousands of applications from citizens interested in serving on a board or commission. To date, this Office has appointed over a thousand of those qualified individuals to serve on various State boards and commissions.

In relation to the entities randomly tested and found to be non-compliant, the Office strives to maintain compliance. This was done by making appointments, reappointments, and advancing legislation to officially repeal the act creating the entity for those that have been identified as duplicative or to have fulfilled their mission. The Office issued an Executive Order in 2013 (EO 13-05), eliminating dozens of boards and commissions, which, unfortunately, the Illinois Senate rejected by approving Senate Resolution 357 (98th General Assembly) by a vote of 55 to 1 (with 2 members voting present). Although vacancies remain, we have made real progress towards complete compliance and will continue to work towards that goal.

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2013-003. **FINDING** (Non-compliance with statutorily mandated responsibilities)

The Office of the Governor (Office) did not comply with certain provisions of the statutory mandates.

During our testing, we noted the following:

- The Office did not determine the compensation of the Curator of the Executive Mansion as required by Illinois State Agency Historic Resources Preservation Act.

The Illinois State Agency Historic Resources Preservation Act (20 ILCS 3420/5(f)) states the Governor shall determine the compensation of the Curator, which shall not be diminished during the term of appointment.

- The Office did not indicate in a separate document submitted concurrent with each annual State budget the estimated amount of moneys in the Illinois Prepaid Tuition Trust Fund which shall be necessary and sufficient, during that State fiscal year, to discharge all obligations anticipated under Illinois prepaid tuition contracts. In addition, the Office did not indicate in a separate document submitted concurrent with each annual State budget the amount of moneys from the Illinois Prepaid Tuition Trust Fund necessary to cover anticipated expenses associated with administration of the program, as required by the Illinois Prepaid Tuition Act (110 ILCS 979/35(d)).
- The Office did not maintain documentation to verify whether members appointed by the Governor to the Hazardous Materials Advisory Board represent the community or group as required by the statute.

The Hazardous Materials Emergency Act (430 ILCS 50/4) requires the Governor to appoint 4 members to the Hazardous Materials Advisory Board consisting of one volunteer firefighter, one representative from a local emergency response service, and 2 representatives from the business community.

- The Office did not maintain documentation showing the Governor's appointments to the Review Board of the Illinois Workers' Compensation Commission were certified to the Secretary of the Illinois Workers' Compensation Commission.

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The Workers' Compensation Act (820 ILCS 305/14.1) requires the Governor to appoint 2 members to the Commission Review Board who are not commissioners, arbitrators or employees of the Illinois Workers' Compensation Commission. The Governor shall certify his appointments to the Secretary of the Illinois Workers' Compensation Commission.

- The Office has no records that the quarterly financial reports on operating funds were distributed to the General Assembly and the State Comptroller no later than 45 days after the end of each quarter. It was also noted that the quarterly financial reports were posted on the Governor's Office of Management and Budget's (GOMB) website 6 to 267 days late.

The Civil Administrative Code of Illinois (State Budget Law) (15 ILCS 20/50-5) states beginning fiscal year 2011, the Governor shall distribute written quarterly financial reports on operating funds, which may include general, state, or federal funds and may include funds related to agencies that have significant impacts on State operations, and budget statements on all appropriated funds to the General Assembly and the State Comptroller. The reports shall be submitted no later than 45 days after the last day of each quarter of the fiscal year and shall be posted on the GOMB website on the same day.

According to Office personnel, the Office makes every effort to comply with all statutorily mandated responsibilities. The issue was created by time constraints, clerical error and oversight.

Failure to perform mandated responsibilities prevents the Office from effectively serving the people of the State. (Finding Code No. 2013-003, 11-4, 09-5, 07-5)

RECOMMENDATION

We recommend the Office comply with statutory requirements or seek legislative remedy.

OFFICE RESPONSE

The Office agrees with the recommendation. The Office will work diligently to ensure that all the required and necessary steps are taken to comply with all statutory requirements, which will allow this Office to better and more effectively serve the people of Illinois.

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2013-004. **FINDING** (Inadequate monitoring of interagency agreements)

The Office of the Governor (Office) did not maintain an adequate monitoring process over its interagency agreements.

During our testing of interagency agreements, we noted the following deficiencies:

- Two of 25 (8%) interagency agreements tested were not signed by the Office on or prior to the effective date of the agreement or amendment. The agreements and amendments were signed 16 to 24 days late.
- The Office did not maintain a copy of the original agreement for 1 of 25 (4%) interagency agreement tested.

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 that resources are used efficiently and effectively and obligations and costs are in compliance with applicable laws. Good internal controls require the approval of agreements prior to their effective dates. In addition, State Records Act (5 ILCS 160/8) requires each agency to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the state and of persons directly affected by the agency's activities.

According to Office personnel, the agreements are between governmental units with a spirit of cooperation and terms already agreed upon. Signatures are not viewed as a formal contract between outside vendors but documentation to explain action and employee assignments.

Failure to approve the agreement prior to the effective date prevents all parties to assess whether the agreements are reasonable, appropriate, and sufficiently document the responsibilities of all parties in a timely manner. In addition, failure to maintain a copy of all the interagency agreements may prevent the Office to protect its legal rights affected by the interagency agreement. (Finding Code No. 2013-004, 11-3, 09-4, 07-3)

RECOMMENDATION

We recommend the Office ensure all interagency agreements are approved by all parties prior to the effective date of the agreement. We also recommend the Office

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SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

keep a copy of all the interagency agreements to ensure proper monitoring and compliance.

OFFICE RESPONSE

The Office agrees with this recommendation. The Office will work to improve internal interagency agreement (IGA) approval and execution processes and will strive to have all IGAs fully executed prior to their effective dates. The Office will also strive to maintain copies of all IGAs executed between the Office and other agencies by creating a central executed IGA repository within the Office.

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PRIOR FINDINGS NOT REPEATED

There were no prior findings not repeated during the current examination.

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COMPLIANCE EXAMINATION
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SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis

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

- Analysis of Operations (Not Examined)

- Agency Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 in Schedules 1 through 9. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3, 4, 5, 6, 7, and 8 and in the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

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

Fourteen Months Ended August 31, 2013

<u>Public Act 97-0727</u>	<u>Appropriations (Net after Transfers)</u>	<u>Expenditures through 6/30/13</u>	<u>Lapsed Period Expenditures 7/1 - 8/31/13</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>APPROPRIATED FUNDS</u>					
GENERAL REVENUE FUND - 001					
Personal Services	\$ 4,176,300	\$ 3,830,245	\$ -	\$ 3,830,245	\$ 346,055
Social Security	319,500	278,355	13	278,368	41,132
Contractual Services	553,800	470,559	32,336	502,895	50,905
Travel	91,300	55,728	18,175	73,903	17,397
Commodities	43,700	13,624	13,873	27,497	16,203
Printing	22,800	6,682	-	6,682	16,118
Electronic Data Processing	267,000	163,338	97,541	260,879	6,121
Telecommunications	273,000	197,337	45,218	242,555	30,445
Lump Sums - Repairs and Maintenance	18,200	17,136	822	17,958	242
Lump Sums - Celebrations, Receptions, and Events	45,500	45,392	-	45,392	108
Total General Revenue Fund - 001	<u>5,811,100</u>	<u>5,078,396</u>	<u>207,978</u>	<u>5,286,374</u>	<u>524,726</u>
GOVERNOR'S GRANT FUND - 947					
Governor's Grant Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
TOTAL - ALL APPROPRIATED FUNDS	<u><u>\$ 5,911,100</u></u>	<u><u>5,078,396</u></u>	<u><u>207,978</u></u>	<u><u>5,286,374</u></u>	<u><u>\$ 624,726</u></u>
<u>NON-APPROPRIATED FUNDS</u>					
ILLINOIS EXECUTIVE MANSION TRUST FUND - 296					
Mansion Expenses		<u>27,878</u>	<u>1,280</u>	<u>29,158</u>	
TOTAL - ALL NON-APPROPRIATED FUNDS		<u><u>27,878</u></u>	<u><u>1,280</u></u>	<u><u>29,158</u></u>	
GRAND TOTAL - ALL FUNDS		<u><u>\$ 5,106,274</u></u>	<u><u>\$ 209,258</u></u>	<u><u>\$ 5,315,532</u></u>	

Note 1: The data for this report was obtained from Office records and has been reconciled to the records of the State Comptroller.

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

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Eighteen Months Ended December 31, 2012

<u>Public Act 97-0057</u>	<u>Appropriations (Net after Transfers)</u>	<u>Expenditures through 6/30/12</u>	<u>Lapsed Period Expenditures 7/01 - 12/31/12</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<u>APPROPRIATED FUNDS</u>					
GENERAL REVENUE FUND - 001					
Personal Services	\$ 4,711,700	\$ 3,961,250	\$ -	\$ 3,961,250	\$ 750,450
Social Security	290,800	289,546	17	289,563	1,237
Contractual Services	700,000	671,470	5,155	676,625	23,375
Travel	80,300	74,593	4,007	78,600	1,700
Commodities	45,000	16,507	13,525	30,032	14,968
Printing	15,000	8,263	1,192	9,455	5,545
Electronic Data Processing	173,000	1,426	170,282	171,708	1,292
Telecommunications	300,000	220,160	42,175	262,335	37,665
Lump Sums - Repairs and Maintenance	20,000	8,116	826	8,942	11,058
Lump Sums - Celebrations, Receptions, and Events	50,000	2,615	19,767	22,382	27,618
Total General Revenue Fund - 001	<u>6,385,800</u>	<u>5,253,946</u>	<u>256,946</u>	<u>5,510,892</u>	<u>874,908</u>
GOVERNOR'S GRANT FUND - 947					
Governor's Grant Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 6,485,800</u>	<u>5,253,946</u>	<u>256,946</u>	<u>5,510,892</u>	<u>\$ 974,908</u>
<u>NON-APPROPRIATED FUNDS</u>					
ILLINOIS EXECUTIVE MANSION TRUST FUND - 296					
Mansion Expenses		<u>50,460</u>	<u>934</u>	<u>51,394</u>	
TOTAL - ALL NON-APPROPRIATED FUNDS		<u>50,460</u>	<u>934</u>	<u>51,394</u>	
GRAND TOTAL - ALL FUNDS		<u>\$ 5,304,406</u>	<u>\$ 257,880</u>	<u>\$ 5,562,286</u>	

Note 1: The data for this report was obtained from Office records and has been reconciled to the records of the State Comptroller.

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

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2013, 2012 and 2011

	Fiscal Year		
	2013	2012	2011
	PA 97-0727	PA 97-0057	PA 96-0956
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 5,811,100	\$ 6,385,800	\$ 6,385,800
Expenditures			
Personal Services	3,830,245	3,961,250	-
Social Security	278,368	289,563	-
Contractual Services	502,895	676,625	-
Travel	73,903	78,600	-
Commodities	27,497	30,032	-
Printing	6,682	9,455	-
Electronic Data Processing	260,879	171,708	-
Telecommunications	242,555	262,335	-
Lump Sums - Repairs and Maintenance	17,958	8,942	-
Lump Sums - Celebrations, Receptions, and Events	45,392	22,382	-
Operational Expenses	-	-	5,668,534
Total Expenditures	<u>5,286,374</u>	<u>5,510,892</u>	<u>5,668,534</u>
Lapsed Balances	<u>\$ 524,726</u>	<u>\$ 874,908</u>	<u>\$ 717,266</u>
Governor's Grant Fund - 947			
Appropriations (Net After Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
Governor's Grant Fund	-	-	2,065
Lapsed Balances	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 97,935</u>
Grand Total - All Appropriated Funds			
Appropriations (Net After Transfers)	\$ 5,911,100	\$ 6,485,800	\$ 6,485,800
Expenditures	<u>5,286,374</u>	<u>5,510,892</u>	<u>5,670,599</u>
Lapsed Balances	<u>\$ 624,726</u>	<u>\$ 974,908</u>	<u>\$ 815,201</u>
General Revenue Fund - 001 - State Comptroller			
Governor's Salary	<u>\$ 177,412</u>	<u>\$ 177,412</u>	<u>\$ 169,255</u>

Note1: Fiscal Year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2013

	<u>Land and Land Improvements</u>	<u>Building and Building Improvements</u>	<u>Equipment</u>	<u>Capital Lease Assets</u>	<u>Total</u>
Balance, June 30, 2011	\$ 41,100	\$ 6,683,731	\$ 1,468,614	\$ 19,193	\$ 8,212,638
Additions:					
Purchases	-	-	68,236	-	68,236
Total Additions	-	-	68,236	-	68,236
Deletions and Adjustments:					
Surplus	-	-	(7,367)	-	(7,367)
Transfers Out	-	-	(67,640)	-	(67,640)
Other adjustments	-	-	(272)	-	(272)
Total Deletions	-	-	(75,279)	-	(75,279)
Balance, June 30, 2012	\$ 41,100	\$ 6,683,731	\$ 1,461,571	\$ 19,193	\$ 8,205,595
Additions:					
Purchases	-	-	2,458	-	2,458
Transfers In	-	235,597	-	-	235,597
Total Additions	-	235,597	2,458	-	238,055
Deletions and Adjustments:					
Lost items/traded-in	-	-	(68,338)	-	(68,338)
Surplus	-	-	(26,481)	-	(26,481)
Transfers Out	-	-	(31,793)	-	(31,793)
Other adjustments	-	-	-	(19,193)	(19,193)
Total Deletions	-	-	(126,612)	(19,193)	(145,805)
Balance, June 30, 2013	\$ 41,100	\$ 6,919,328	\$ 1,337,417	\$ -	\$ 8,297,845

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

Schedule 5

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>General Revenue Fund - 001</u>			
Miscellaneous	\$ 1,816	\$ 326	\$ 1,096
Prior Year Refund	-	374	-
 <u>Governor's Grant Fund - 947</u>			
Donations	-	-	5,352
 Total Cash Receipts - All Funds	<u>\$ 1,816</u>	<u>\$ 700</u>	<u>\$ 6,448</u>

Schedule 6

**RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30,

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Cash Receipts per Office Records	\$ 1,816	\$ 700	\$ 6,448
Deposits in Transit, Beginning of Year	-	20	-
Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>(20)</u>
Deposits per Comptroller Records	<u>\$ 1,816</u>	<u>\$ 720</u>	<u>\$ 6,428</u>

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

A comparative schedule of significant variations in expenditures (greater than \$10,000 and 15%) for the fiscal years ended June 30, 2013 and June 30, 2012 is shown below:

	Fiscal Year Ended June 30,		Increase/(Decrease)	
	2013	2012	Amount	%
General Revenue Fund (001)				
Personal Services	\$ 3,830,245	\$ 3,961,250	\$ (131,005)	-3%
Social Security	278,368	289,563	(11,195)	-4%
Contractual Services (1)	502,895	676,625	(173,730)	-26%
Travel	73,903	78,600	(4,697)	-6%
Commodities	27,497	30,032	(2,535)	-8%
Printing	6,682	9,455	(2,773)	-29%
Electronic Data Processing (2)	260,879	171,708	89,171	52%
Telecommunications	242,555	262,335	(19,780)	-8%
Lump Sums - Repairs and Maintenance (3)	17,958	8,942	9,016	101%
Lump Sums - Celebrations, Receptions, and Events (4)	45,392	22,382	23,010	103%
Governor's Grant Fund (947)				
Governor's Grant Fund	-	-	-	0%
Illinois Executive Mansion Trust Fund (296)				
Mansion Expenses (5)	29,158	51,394	(22,236)	-43%

- (1) The decrease in contractual services was a result of a lesser appropriation received in Fiscal Year 2013.
- (2) The increase in electronic data processing was due to increased rates in the services provided by Central Management Services.
- (3) The increase in lump sum expenditures for repairs and maintenance was due to the purchase of a chiller and other equipment and repair charges for the Governor's Mansion.
- (4) The increase in lump sum expenditures for celebrations, receptions, and events was due to various special events and press release charges for videographer and photographer paid to CMS during Fiscal Year 2013.
- (5) The decrease in Mansion expenses was due to a return to normal spending in FY2013. In FY2012, various repairs of the Mansion's air conditioning system and elevator were incurred.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

A comparative schedule of significant variations in expenditures (greater than \$10,000 and 15%) for the fiscal years ended June 30, 2012 and June 30, 2011 is shown below:

	Fiscal Year Ended June 30,		Increase/(Decrease)	
	2012	2011	Amount	%
General Revenue Fund (001)				
Personal Services	(1) \$ 3,961,250	\$ -	\$ 3,961,250	100%
Social Security	(1) 289,563	-	289,563	100%
Contractual Services	(1) 676,625	-	676,625	100%
Travel	(1) 78,600	-	78,600	100%
Commodities	(1) 30,032	-	30,032	100%
Printing	(1) 9,455	-	9,455	100%
Electronic Data Processing	(1) 171,708	-	171,708	100%
Telecommunications	(1) 262,335	-	262,335	100%
Lump Sums - Repairs and Maintenance	(1) 8,942	-	8,942	100%
Lump Sums - Celebrations, Receptions,	(1) 22,382	-	22,382	100%
Operational Expenses	(1) -	5,668,534	(5,668,534)	-100%
Governor's Grant Fund (947)				
Governor's Grant Fund	-	2,065	(2,065)	-100%
Illinois Executive Mansion Trust Fund (296)				
Mansion Expenses	(2) 51,394	25,245	26,149	104%

(1) In Fiscal Year 2011, there was no separate appropriation for Personal Services, Social Security, Contractual Services, Travel, Commodities, Printing, Electronic Data Processing, Telecommunication and Lump Sum. The separate line items were combined into one Operational Expenses lump sum appropriation in Fiscal Year 2011.

(2) The increase in Mansion expenses was due to various repairs of the air conditioning system and elevator at the Mansion.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Three Years Ended June 30, 2013

A comparative schedule of significant variations in receipts (\$5,000 and 10%) for the fiscal years ended June 30, 2013, June 30, 2012, and June 30, 2011 is shown below:

	Fiscal Year Ended June 30		Increase/(Decrease)	
	2013	2012	Amount	%
<u>General Revenue Fund - 001</u>				
Miscellaneous	\$ 1,816	\$ 326	\$ 1,490	457%
Prior Year Refund	-	374	(374)	-100%
<u>Governor's Grant Fund - 947</u>				
Donations	-	-	-	0%
	2012	2011	Amount	%
<u>General Revenue Fund - 001</u>				
Miscellaneous	\$ 326	\$ 1,096	\$ (770)	-70%
Prior Year Refund	374	-	374	100%
<u>Governor's Grant Fund - 947</u>				
Donations	(1) -	5,352	(5,352)	-100%

(1) The Office did not solicit private funds for any projects or forums starting Fiscal Year 2012 resulting to decrease in donations.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

The Office's analysis of significant lapse period spending, as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances, for fiscal years 2013 and 2012 for lapse period expenditures exceeding 20% and \$10,000 of total expenditures are detailed below.

Fiscal Year 2013

Travel expenditures of \$18,175 (25%) during the lapse period resulted from the timing and review of travel reimbursements for special session on pension and Committee meetings held in June 2013 and paid during the lapse period.

Commodities expenditures of \$13,873 (50%) during the lapse period resulted from the timing and review of vendor invoices for goods purchased in June 2013 and paid during the lapse period.

Electronic data processing expenditures of \$97,541 (37%) during the lapse period resulted from the timing and review of billings from Central Management Services (CMS) for services incurred in 2013 and paid during the lapse.

Fiscal Year 2012

Commodities expenditures of \$13,525 (45%) during the lapse period resulted from the timing and review of vendor invoices for goods purchased in June 2012 and paid during the lapse period.

Electronic data processing expenditures of \$170,282 (99%) during the lapse period resulted from the timing and review of billings from CMS for services incurred in 2012 and paid during the lapse.

Lump sums for celebrations, receptions, and events expenditures of \$19,767 (88%) during the lapse period resulted from expenditures for special events held in June 2013 and paid during the lapse.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)
For the Two Years Ended June 30, 2013

AGENCY FUNCTIONS

The Governor is the Chief Executive Officer of the State of Illinois. His official duties are set forth in Section 8 through 13 of Article V of the Illinois Constitution and in numerous statutory provisions. Section 8 provides that “the Governor shall have supreme executive power and shall be responsible for the faithful execution of the laws” of the State.

The Honorable Pat Quinn is the current governor and was sworn into office as the 41st Governor of the State of Illinois the evening of January 29, 2009. Governor Quinn was re-elected in November 2010 and was inaugurated on January 10, 2011.

The Governor maintains direct supervision over the operation of State agencies, authorities, code departments, boards, commissions, councils, deputy governors’ offices, and the Governor’s Office of Management and Budget. The Governor negotiates legislative issues and state affairs with other elected constitutional officers of the Executive Branch of the State, members of the General Assembly of Illinois, the National Administration of Governors, and other governors.

Legislative Affairs

The Office of Legislative Affairs represents the Governor’s Administration in proceedings before the Illinois General Assembly and manages legislative affairs for the Governor’s Office and all State agencies that report to the Governor. The Office of Legislative Affairs works with members of the General Assembly, their staffs and other State Constitutional Officers to advance Governor Quinn’s legislative agenda. This unit also monitors legislation. Each bill is tracked as it progresses through the General Assembly and is closely evaluated and discussed with all necessary parties. This is done to both notify others of the pending changes as well as to assist in the preparation of new regulations.

Executive Appointment

The Office of Executive Appointment maintains all State government boards and commissions under the purview of executive powers and appointment. They accomplish this through implementation of a selection process to identify individuals to serve on boards that advise, advocate, or regulate issues across a broad range of programs and services that address the concerns of individuals and groups.

Communications

This unit develops and implements the Governor’s strategy and serves as the point of contact for media seeking information about the Governor and the Governor’s programs.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)
For the Two Years Ended June 30, 2013

Policy

This unit is involved in policy development and acts as liaison with departments and agencies. The Policy unit works closely with other units in the Governor's office that are responsible for legislation and budget development.

Governor's Office of Citizen Action (GOCA)

This Office ensures that State government takes responsibility for providing citizens the services they rightfully deserve by connecting constituents to crucial State services and programs. In addition, the GOCA promotes civic engagement across Illinois by educating constituents on Illinois State government programs and functions through outreach efforts.

Legal

The General Counsel's Office manages legal issues for the Governor and the Governor's Office. The Office performs administrative work for the State which includes but is not limited to the following areas: drafting legal documents and contracts; overseeing all legal matters under the Governor's responsibilities; and advising the Governor and Chief of Staff on legal issues.

Fiscal

Fiscal Operations is responsible for preparing, implementing and monitoring the Office's annual budget. This Unit serves as the centralized accounting area of the agency, and is therefore responsible for all revenue collections, all appropriation expenditures, accounts payable, travel and budget preparation.

PLANNING PROGRAM

The Office engages in both long-term and short-term planning on a continuing basis. Longer range planning is principally embodied in ongoing discussions with the governmental units under the jurisdiction of the Governor and with members of the legislature. Shorter range planning occurs in the annual budget process during which the Office functions in a review and advisory capacity to the Governor's Office of Management and Budget.

The Program Staff works directly with the governmental units subject to the Governor's jurisdiction. They serve as the Governor's liaisons and deal with specific operating problems, resource allocation, and policy objectives and alternatives. The results and findings of their efforts are prioritized and incorporated into the budgetary process as resources permit.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)
For the Two Years Ended June 30, 2013

The budgetary process identifies various programs and issues to be addressed each fiscal period, and also more routine State government operating considerations. The result of this process is a formal program of objectives to be accomplished, which is subject to monitoring and revision throughout each fiscal period.

STATE OF ILLINOIS
OFFICE OF THE GOVERNOR
AVERAGE NUMBER OF EMPLOYEES (Not Examined)
For the Years Ended June 30, 2013, 2012 and 2011

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

<u>Function</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Executive Office	73	75	76
Executive Mansion	8	8	9
Total	<u>81</u>	<u>83</u>	<u>85</u>