

**STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013**

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STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2013

AGENCY OFFICIALS

Executive Director	Dr. Mary L. Milano
General Counsel and Deputy Director of Programs	Mr. John Wank
Division Directors:	
Office of the State Guardian	Ms. Helen Godlewski Brownfield
Human Rights Authority	Ms. Teresa Parks
Legal Advocacy Service	Ms. Veronique Baker
Director of Finance and Fiscal Operations	Ms. Gloria Lasley (07/12/11-present)
Director of Finance and Fiscal Operations	Vacant (05/01/11-07/11/11)

Commission Members

As of June 30, 2013, the Commission was comprised of:

Anthony E. Rothert, Chairperson	Honorable Don Harmon, State Senator
Andrea M. Schleifer, Vice-Chairperson	Honorable Angel Saviano, State Representative
Barbara Berry-Bailey	Honorable Ira Silverstein, State Senator
Dr. Seymour Bryson	Inez Torres Davis
Dr. Sharon Jenkins-Collins	

Director and Regional Offices

Office of the Director 521 Stratton Building 401 South Spring Street Springfield, IL 62706	Rockford Regional Office 4302 North Main St. Suite 108 Rockford, IL 61103-5202	North Suburban Regional Office 9511 Harrison Street, W-300 Des Plaines, IL 60016-1565
Office of the Director 160 N. LaSalle, Suite S-500 Chicago, IL 60601-3115	Metro East Regional Office 4500 College Ave, Suite 100 Alton, IL 62002-5051	Peoria Regional Office 401 Main Street, Suite 620 Peoria, IL 61602
East Central Regional Office 2125 South First Street Champaign, IL 61820	Egyptian Regional Office #7 Cottage Drive Anna, IL 62906-1669	West Suburban Regional Office P.O. Box 7009 Hines, IL 60141-7009

Satellite Offices

Read Mental Health Center 4200 North Oak Park Ave. Building K, Room 36 Chicago, IL 60634-1417	Elgin Mental Health Center 750 S. State Street Elgin, IL 60123
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GUARDIANSHIP & ADVOCACY COMMISSION

Dr. Mary L. Milano, Director

HUMAN RIGHTS AUTHORITY  
LEGAL ADVOCACY SERVICE  
OFFICE OF STATE GUARDIAN



MANAGEMENT ASSERTION LETTER

Kyle E. McGinnis  
200 East Pine  
Springfield, Illinois 62704

February 3, 2014

Ladies and Gentlemen:

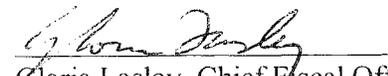
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency'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, 2013 and June 30, 2012, the Agency has materially complied with the assertions below.

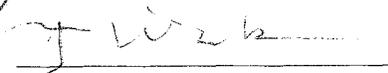
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency 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 agency 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 agency on behalf of the State or held in trust by the agency 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 Guardianship and Advocacy Commission

  
Mary L. Milano, Director

  
Gloria Lasley, Chief Fiscal Officer

  
John Wank, General Council

OFFICE OF THE DIRECTOR



STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
 For the Two Years Ended June 30, 2013

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

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

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	3	4
Repeated findings	3	2
Prior recommendations implemented or not repeated	1	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2013-001	8	Inadequate controls over employee attendance records	Noncompliance and Significant Deficiency
2013-002	10	Commission not staffed as required	Noncompliance
2013-003	11	Employee performance evaluation not completed timely	Noncompliance and Significant Deficiency

**PRIOR FINDINGS NOT REPEATED**

A	12	Bank reconciliations not performed	Noncompliance and Significant Deficiency
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STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2013

**EXIT CONFERENCE**

In a letter dated January 16, 2014 the officials of the Illinois Guardianship and Advocacy Commission determined that a formal exit conference would not be necessary. Responses to the recommendations were provided by Mary Milano, Executive Director, in a letter dated January 16, 2014.

**KYLE E. McGINNIS**

Certified Public Accountant

MEMBER OF:

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
ILLINOIS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

**200 EAST PINE \* SPRINGFIELD, ILLINOIS 62704  
TELEPHONE: (217) 753-3377 FAX: (217) 753-8922**

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**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 Guardianship and Advocacy Commission'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 Guardianship and Advocacy Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Guardianship and Advocacy Commission's compliance based on our examination.

- A. The Illinois Guardianship and Advocacy Commission 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 Guardianship and Advocacy Commission 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 Guardianship and Advocacy Commission 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 Guardianship and Advocacy Commission 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 Guardianship and Advocacy Commission on behalf of the State or held in trust by the Illinois Guardianship and Advocacy Commission 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 Guardianship and Advocacy Commission'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 Guardianship and Advocacy Commission's compliance with specified requirements.

In our opinion, the Illinois Guardianship and Advocacy Commission 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 through 2013-003.

### **Internal Control**

Management of the Illinois Guardianship and Advocacy Commission 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 Guardianship and Advocacy Commission'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 Guardianship and Advocacy Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Guardianship and Advocacy Commission's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001 and 2013-003, 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 Guardianship and Advocacy Commission's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine Illinois Guardianship and Advocacy Commission'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 11 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 11. 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 through 9 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, commission members, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
Kyle E. McGinnis, CPA  
Springfield, Illinois

February 3, 2014

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2013

2013-001. **FINDING** (Inadequate controls over employee attendance records)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over employee attendance records to ensure employees' benefit time was timely and properly recorded.

The Commission's Policies and Procedures Manual (Procedure 3.300) requires employees to document daily their hours worked and/or benefit time taken on the Pay Period Time Report (PPTR). After the PPTRs are approved by the employees' supervisors, the timekeepers enter employee leave time into the Central Time and Attendance System (CTAS).

During our testing of 11 employees' attendance records for six months during the examination period, we noted the following:

- Four of 11 (36%) employees' timekeeping records did not agree when comparing the certified PPTR to the CTAS. We noted five discrepancies totaling 43 hours when comparing the PPTR and CTAS reports for the months tested.
- Six of 132 (5%) PPTR reports lacked the necessary supervisor approval. In addition, Commission employees were unable to locate one PPTR selected for testing.

The Illinois Administrative Code (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate, daily attendance records. In addition, good business practices require proper internal controls, such as reconciliation between time sheets and the Central Time and Attendance System, be performed to ensure the accuracy and reliability of data.

Commission management stated the problems were from lack of administrative staff dedicated to this task. Due to time constraints and workload, timekeepers have not consistently verified that all PPTRs are entered into the CTAS system on a timely basis. However, the agency implemented a new time keeping system in May 2013 to resolve the issue.

Inadequate controls over timekeeping procedures could increase the risk of benefit time being used and not recorded. In addition, failure to maintain accurate attendance records increases the risk of the Commission paying for services not rendered by employees.  
(Finding Code No. 2013-001, 11-01, 09-01, 07-01)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2013

**RECOMMENDATION**

We recommend the Commission implement procedures to ensure accurate and timely entry of employee work hours and benefit time. We further recommend that the Commission ensures its PPTR and CTAS systems are accurate and reconcile.

**COMMISSION RESPONSE**

In May of 2013, GAC implemented a new timekeeping system developed by CMS called ETime. This system eliminates the PPTR forms and instead, is an online application for employees to submit their time worked and benefit time taken. ETime is synchronized with CTAS and should ensure accurate and reconciled records.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2013

2013-002. **FINDING** (Commission not staffed as required)

The Guardianship and Advocacy Commission (Commission) did not consist of the 11 members as required by the Guardianship and Advocacy Act (Act).

During the examination period, the Commission operated with only 9 members. Each member was appointed by the Governor for three-year terms during FY12 and FY13.

The Act (20 ILCS 3955/4) requires the Commission to consist of 11 members appointed by the Governor. Members of the Commission serve for a term ending on June 30 and until his or her successor is appointed and qualified.

Commission management stated that they have submitted numerous candidates to the Governor's Office and to the Governor's Office of Executive Appointments. The Commission has corresponded regularly in writing and by telephone to request appointments be made, but the timing of the appointments is not under their control.

Failure of the Commission to be comprised of 11 active members is noncompliance with a statutory mandate. (Finding Code No. 2013-002, 11-02, 09-02)

**RECOMMENDATION**

We recommend the Commission continue to work with the Governor's Office to fill the vacancies.

**COMMISSION RESPONSE**

Commission agrees with the finding and strives to obtain a fully staffed Commission. Two new Commissioners were appointed during the audit period. Several additional candidates have been submitted to the Governor's Office of Executive Appointments. The Commission will continue to find, vet and submit qualified candidates to the Governor's office as it is a priority for the continued operation of the agency to have a fully staffed Commission.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2013

2013-003. **FINDING** (Employee performance evaluations not completed timely)

The Guardianship and Advocacy Commission (Commission) did not conduct employee performance evaluations timely.

During testing of personnel files, we noted 41 of 50 (82%) employee personnel files did not contain timely performance evaluations. The employee performance evaluations were completed 2 to 757 days late. In addition, 3 of the employees noted did not receive evaluations at all during Fiscal Year 2012 or 2013.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for each certified employee, each agency shall prepare an employee performance evaluation not less often than annually. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) requires that evaluations be completed prior to when annual merit increases are awarded. Further, the Illinois Administrative Code (80 Ill. Admin. Code 302.270 (b)) requires the Commission to prepare two evaluations for employees serving a six-month probationary period, one at the end of the third month and one fifteen days before the conclusion of the employee's six-month probationary period.

Commission management stated that staff shortages have required supervisors and management to spend more time on operational functions and mandated ward visits. As a result, performance evaluations were often late.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotions, demotions, discharge, layoff, recall and reinstatement decisions. (Finding Code No. 2013-003, 11-03)

**RECOMMENDATION**

We recommend the Commission comply with the Illinois Administrative Code and take appropriate measures to ensure performance evaluations are conducted annually and in a timely manner.

**COMMISSION RESPONSE**

Commission agrees with the finding. Commission management will strive to complete evaluations in a more timely manner.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2013

A. **FINDING** (Bank reconciliations not performed)

During the prior examination period, the Guardianship and Advocacy Commission (Commission) did not prepare bank reconciliations for 22 of 24 months.

During the current examination period, the Commission prepared monthly bank reconciliations timely. (Finding Code No. 11-04)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2013

**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 – Fiscal Year 2013

- Schedule of Appropriations, Expenditures and Lapsed Balances – Fiscal Year 2012

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) – Locally Held Funds

- Schedule of Changes in State Property

- Comparative Schedule of Cash Receipts

- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Significant Variations in Expenditures

- Analysis of Significant Variations in Receipts

- Analysis of Significant Lapse Period Spending

- Analysis of Accounts Receivable

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)

- Average Number of Employees (Not Examined)

- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 11. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

Appropriations for Fiscal Year 2013  
Fourteen Months Ended August 31, 2013

P.A. 97-0730	Appropriations (Net After Transfers)	Expenditures Through 06/30/13	Lapse Period Expenditures 07/01 - 08/31/13	Total Expenditures	Balances Lapsed
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 8,093,300	\$ 7,654,860	\$ 333,199	\$ 7,988,059	\$ 105,241
State Contributions to Social Security	614,800	566,354	24,751	591,105	23,695
Contractual Services	464,300	279,354	54,696	334,050	130,250
Travel	175,000	104,653	27,804	132,457	42,543
Commodities	9,000	8,002	-	8,002	998
Printing	8,279	4,273	250	4,523	3,756
Equipment	11,221	11,201	-	11,201	20
Electronic Data Processing	48,500	24,248	23,997	48,245	255
Telecommunication Services	322,800	191,315	44,373	235,688	87,112
Operation of Automotive Equipment	9,600	7,194	2,252	9,446	154
Subtotal Fund - 001	<u>\$ 9,756,800</u>	<u>\$ 8,851,454</u>	<u>\$ 511,322</u>	<u>\$ 9,362,776</u>	<u>\$ 394,024</u>
<b>Guardianship and Advocacy Fund - 297</b>					
Services pursuant to Section 5 of Guardianship and Advocacy Act	\$ 500,000	\$ 69,933	\$ 9,547	\$ 79,480	\$ 420,520
Subtotal Fund - 297	<u>\$ 500,000</u>	<u>\$ 69,933</u>	<u>\$ 9,547</u>	<u>\$ 79,480</u>	<u>\$ 420,520</u>
Total - All Funds	<u>\$ 10,256,800</u>	<u>\$ 8,921,387</u>	<u>\$ 520,869</u>	<u>\$ 9,442,256</u>	<u>\$ 814,544</u>

Note A: Appropriations, expenditures and lapsed balances were obtained from the State Comptroller's records and have been reconciled to the Commission's records.

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

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**

Appropriations for Fiscal Year 2012  
Eighteen Months Ended December 31, 2012

P.A. 97-0070	Appropriations (Net After Transfers)	Expenditures Through 06/30/12	Lapse Period Expenditures 07/01 - 12/31/12	Total Expenditures	Balances Lapsed
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 8,093,300	\$ 7,334,950	\$ 584,752	\$ 7,919,702	\$ 173,598
State Contributions to Social Security	618,300	540,876	44,000	584,876	33,424
Contractual Services	354,200	253,545	25,262	278,807	75,393
Travel	175,000	120,653	22,826	143,479	31,521
Commodities	11,700	6,929	2,262	9,191	2,509
Printing	13,000	7,558	-	7,558	5,442
Equipment	26,000	971	24,647	25,618	382
Electronic Data Processing	45,500	34,121	10,606	44,727	773
Telecommunication Services	277,600	170,706	33,335	204,041	73,559
Operation of Automotive Equipment	15,000	10,658	2,289	12,947	2,053
Subtotal Fund - 001	<u>\$ 9,629,600</u>	<u>\$ 8,480,967</u>	<u>\$ 749,979</u>	<u>\$ 9,230,946</u>	<u>\$ 398,654</u>
<b>Guardianship and Advocacy Fund - 297</b>					
Services pursuant to Section 5 of Guardianship and Advocacy Act	<u>\$ 187,700</u>	<u>\$ 26,679</u>	<u>\$ 15,271</u>	<u>\$ 41,950</u>	<u>\$ 145,750</u>
Subtotal Fund - 297	<u>\$ 187,700</u>	<u>\$ 26,679</u>	<u>\$ 15,271</u>	<u>\$ 41,950</u>	<u>\$ 145,750</u>
Total - All Funds	<u><u>\$ 9,817,300</u></u>	<u><u>\$ 8,507,646</u></u>	<u><u>\$ 765,250</u></u>	<u><u>\$ 9,272,896</u></u>	<u><u>\$ 544,404</u></u>

Note: Appropriations, expenditures and lapsed balances were obtained from the State Comptroller's records and have been reconciled to the Commission's records.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**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
	P.A. 97-0730	P.A. 97-0070	P.A. 96-0956
<b>General Revenue Fund - 001</b>			
Governor's Discretionary Appropriations (Net After Transfers)	\$ 9,756,800	\$ 9,629,600	\$ 9,629,600
Expenditures			
Personal Services	\$ 7,988,059	\$ 7,919,702	\$ -
State Contributions to Social Security	591,105	584,876	-
Operational Expenses	-	-	8,318,793
Governor's Discretionary Appropriation	-	-	681,015
Contractual Services	334,050	278,807	-
Travel	132,457	143,479	-
Commodities	8,002	9,191	-
Printing	4,523	7,558	-
Equipment	11,201	25,618	-
Electronic Data Processing	48,245	44,727	-
Telecommunications Services	235,688	204,041	-
Operation of Automotive Equipment	9,446	12,947	-
Total Expenditures - Fund 001	<u>\$ 9,362,776</u>	<u>\$ 9,230,946</u>	<u>\$ 8,999,808</u>
Lapsed Balances	<u>\$ 394,024</u>	<u>\$ 398,654</u>	<u>\$ 629,792</u>

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**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
	P.A. 97-0730	P.A. 97-0070	P.A. 96-0956
<b>Guardianship and Advocacy Fund - 297</b>			
Appropriations (Net After Transfers)	\$ 500,000	\$ 187,700	\$ 187,700
Expenditures			
Services pursuant to Section 5 of Guardianship and Advocacy Act	\$ 79,480	\$ 41,950	\$ 31,746
Total Expenditures - Fund 297	\$ 79,480	\$ 41,950	\$ 31,746
Lapsed Balances	\$ 420,520	\$ 145,750	\$ 155,954
<b>Grand Total - All Appropriated Funds</b>			
Appropriations (Net After Transfers)	\$ 10,256,800	\$ 9,817,300	\$ 9,817,300
Total Expenditures	\$ 9,442,256	\$ 9,272,896	\$ 9,031,554
Lapsed Balances	\$ 814,544	\$ 544,404	\$ 785,746

Note: For Fiscal Year 2011, the expenditures and related lapse balances do not reflect any interest payments approved by the Commission and submitted to the Comptroller for payment after August.



STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2013

Beginning Balance, July 1, 2011	\$	735,301
Additions		76,023
Deletions		91,207
Net Transfers		<u>(1,278)</u>
Ending Balance, June 30, 2012	\$	<u><u>718,839</u></u>
Beginning Balance, July 1, 2012	\$	718,839
Additions		53,951
Deletions		122,732
Net Transfers		<u>-</u>
Ending Balance, June 30, 2013	\$	<u><u>650,058</u></u>

Note: This schedule was prepared from Agency Report of Fixed Assets Quarterly Reports submitted to the Office of the Comptroller and reconciled to the Commission's records.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
 For the Fiscal Year Ended June 30,

	Fiscal Year		
	2013	2012	2011
<u>General Revenue Fund - 001</u>			
Jury Duty and Recoveries	\$ 238	\$ 469	\$ 216
<u>Guardianship and Advocacy Fund - 297</u>			
Prior Year Refunds	\$ 3,958	\$ -	\$ -
Fee Assessments	76,525	75,237	72,225
Total Receipts - All Funds	<u>\$ 80,721</u>	<u>\$ 75,706</u>	<u>\$ 72,441</u>

SCHEDULE 7

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

	Fiscal Year		
	2013	2012	2011
<u>General Revenue Fund - 001</u>			
Receipts per Commission Records	\$ 238	\$ 469	\$ 216
Add: Deposits in Transit, Beginning of Year	17	-	-
Less: Deposits in Transit, End of Year	26	17	-
Deposits Recorded by the Comptroller	<u>\$ 229</u>	<u>\$ 452</u>	<u>\$ 216</u>
<u>Guardianship and Advocacy Fund - 297</u>			
Receipts per Commission Records	\$ 80,483	\$ 75,237	\$ 72,225
Add: Deposits in Transit, Beginning of Year	1,250	-	3,200
Less: Deposits in Transit, End of Year	100	1,250	-
Deposits Recorded by the Comptroller	<u>\$ 81,633</u>	<u>\$ 73,987</u>	<u>\$ 75,425</u>

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
BETWEEN FISCAL YEARS 2013 AND 2012**  
For the Two Years Ended June 30, 2013

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

**General Revenue Fund (001)**

Equipment

The decrease in equipment expenditures of \$14,386 (56%) was due to the Commission no longer purchasing automobiles. The Commission is currently utilizing CMS leases for their automotive needs.

Printing

The decrease in printing expenditures of \$3,035 (40%) was due to a decrease in the Commission's need for copy paper and supplies during Fiscal Year 2013.

Operation of Automotive Equipment

The decrease in operation of automotive equipment expenditures of \$3,501 (27%) was the result of the Commission utilizing a lease from CMS for maintenance and upkeep on their automobiles during Fiscal Year 2013.

**Guardianship and Advocacy Fund (297)**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase in Guardianship and Advocacy Fund expenditures of \$37,530 (89%) was due to the Commission's payment of biannual guardianship recertification fees during Fiscal Year 2013.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
BETWEEN FISCAL YEARS 2012 AND 2011**  
For the Two Years Ended June 30, 2013

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2011**

**General Revenue Fund (001)**

Operational Expenses

In Fiscal Year 2012, the appropriation process was changed for operating expenses that were paid from the General Revenue Fund. The Commission received and utilized separately designated appropriations for operating expenditures categories.

Governor's Discretionary Appropriation

In Fiscal Year 2011, the Governor's office delegated the Commission \$1,200,000 for its use. The Commission did not receive this delegation in Fiscal Year 2012.

**Guardianship and Advocacy Fund (297)**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase in Guardianship and Advocacy Fund expenditures of \$10,202 (32%) was due to an increase in the number of temporary staff paid from this appropriation during Fiscal Year 2012.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2013

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

There were no significant variations in receipts between Fiscal Year 2013 and Fiscal Year 2012.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2012 AND 2011**

There were no significant variations in receipts between Fiscal Year 2012 and Fiscal Year 2011.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2013

**Fiscal Year 2013****General Revenue Fund (001)**Travel

The Commission paid travel expenditures late in the fiscal year and processed them during the lapse period.

Electronic Data Processing

The Commission purchased 19 desktop computers and 12 laptop computers late in the fiscal year and received the invoice during the lapse period.

Operation of Automotive Equipment

The Commission purchased fuel during the last three months of the fiscal year and paid the invoices during the lapse period.

**Fiscal Year 2012****General Revenue Fund (001)**Commodities

The Commission purchased Sullivan Law Dictionaries and several car chargers late in the fiscal year and paid for them during the lapse period.

Equipment

The Commission purchased seven printers/copiers late in the fiscal year and paid for them during the lapse period.

Electronic Data Processing

The Commission purchased monitors and computers late in the fiscal year and paid for them during the lapse period.

**Guardianship and Advocacy Fund (297)**Lump Sum and Other Purposes

The Commission paid bank fees near the end of the fiscal year. The payments were processed during the lapse period.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
For the Two Years Ended June 30, 2013

**Guardianship and Advocacy Fund – 297**

The Commission had accounts receivable balances of \$10,400 and \$8,275, respectively, at June 30, 2012 and June 30, 2013. These amounts represent receivables related to Guardianship and Advocacy Commission fee payments from the wards. All accounts receivable are considered current.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
**(NOT EXAMINED)**  
For the Two Years Ended June 30, 2013

**Agency Functions and Planning Program**

Functions

The Guardianship and Advocacy Commission (Commission) was created in 1979 by enactment of the Guardianship and Advocacy Act (20 ILCS 3955/1 et seq.) to safeguard the rights of persons with disabilities. This Act mandated the Commission to establish three divisions:

1. Legal Advocacy Service – to provide legal consultation and representation to disabled people in a variety of settings: mental health facilities, residential programs, community placements and nursing homes.
2. Human Rights Authority – to investigate rights violations of disabled people residing in public or private facilities.
3. Office of State Guardian – handles the personal, financial, and legal affairs of developmentally disabled, mentally ill and elderly persons with disabilities.

The Commission is bi-partisan and is comprised of nine private citizens and two legislators appointed by the Governor and confirmed by the Illinois Senate for three-year terms. These Commissioners serve in a voluntary capacity to govern the agency and are chosen for a particular area of expertise.

The Commission meets at least quarterly to perform its mandated duties through the following functions:

- Establish policy guidelines for the operation of the Agency.
- Review actions taken by regional authorities.
- Establish rules and regulations for the conduct of work of the three divisions.
- Review and evaluate the operations of the divisions.
- Approve and evaluate the Agency Director.
- Approve the budget and an annual report on its operations for submission to the Governor and General Assembly.

Monthly statistical reports are prepared on the ACCESS case management software system to present to management and the Commission. In the fiscal area, a spreadsheet is updated monthly showing the current status of the budgetary line items.

The Director is mandated to organize and administer programs to provide the above services. The Commission's central office is located in Springfield and a general office is located in Chicago. The field offices are located in Champaign, Anna, Alton, Des Plaines, Peoria, Rockford and Hines.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
**(NOT EXAMINED)**  
For the Two Years Ended June 30, 2013

Planning Program

The Commission has developed a plan that incorporates the areas of: programs, policy, public relations, human resources, technology and financial development. Outcomes have been developed in each of these areas. Indicators for each outcome further focus the work of the Commission and makes programs more measurable.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**AVERAGE NUMBER OF EMPLOYEES**  
**(NOT EXAMINED)**  
 For the Fiscal Years Ended June 30,

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

<u>Division</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Office/Clerical	14	14	13
Office of the State Guardian	68	70	74
Legal Advocacy Service	12	12	12
Human Rights Authority	9	8	10
Total average full-time employees	<u>103</u>	<u>104</u>	<u>109</u>

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
**(NOT EXAMINED)**

For the Two Years Ended June 30, 2013

The Commission's management provided the following information consisting of statistical and programmatic data for the two years ended June 30, 2013.

Office of the State Guardian

The Office of the State Guardian (OSG) is statutorily mandated to serve as the guardian of last resort of adults with disabilities. The OSG is the appointed guardian by the courts when these adults are not able to make or communicate decisions concerning their welfare, care or estate. When a family member or friend is willing and able to serve as the guardian, the OSG is not appointed.

The OSG is required by law to procure and monitor services provided to its wards and to visit each ward a minimum of four times a year. Additional visits may be required to ensure the wards are not harmed or exploited. When named as the guardian of a person and/or estate, the OSG must inventory and manage the property, invest funds, pay bills and prepare tax returns.

Activity Measures

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Number of medical consents given in response to request from service providers	12,584	14,188	13,427
Number of total Illinois Guardianship and Advocacy Commission intakes	4,486	4,704	4,923
Number of inquiries specifically about guardianship	2,793	2,868	2,846
Number of care plans reviewed in response to service provider requests	5,690	6,370	6,407
Number of new temporary appointments-petitions filed by outside attorneys appointing the OSG	287	301	285
Number of new plenary appointments-petitions filed by outside attorneys appointing the OSG	447	417	407
Number of after hours on call consents, inquiries and referrals	12,030	11,243	12,005
Number of placement changes in response to ward needs	1,383	1,129	1,157

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
 (NOT EXAMINED)

For the Two Years Ended June 30, 2013

Office of the State Guardian (continued)

Activity Measures (continued)

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Amount of IGAC fee collections (thousands)	\$ 77.0	\$ 75.0	\$ 72.0
Number of visits to wards completed on a quarterly basis	17,268	17,563	18,030
Total number of wards served	5,021	4,960	4,927
Total number of clients served (guardianship intakes, pending cases and OSG wards)	7,814	7,828	9,290
Closed cases	453	463	439
Number of supplemental contacts with OSG wards	1,553	1,726	1,475
Number of contacts with wards' families	698	599	653
Number of fiduciary transactions performed on behalf of wards' estates	12,263	12,821	12,587
Total dollar amount of ward transactions (receipts and disbursements) (in thousands)	9,242	5,684	6,026
Percentage of staff who are certified as Registered Guardians through the National Guardianship Foundation	93%	95%	95%
Average caseload per worker	140	132	144

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
 (NOT EXAMINED)

For the Two Years Ended June 30, 2013

Office of the State Guardian (continued)

Customer Service Based Performance Measures

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Percentage of cases in which the OSG was appointed legal guardian	16%	15%	11%
Percentage of cases in which alternatives to OSG Guardianship were located	84%	85%	89%

Efficiency Indicators

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Cost per client served	\$ 1,003	\$ 983	\$ 807

Legal Advocacy Service

The Legal Advocacy Service (LAS) was created to provide a necessary due process component to the judicial system by protecting and enforcing the legal rights of individuals in mental health treatment proceedings and, where alternative legal counsel is unavailable, providing legal counsel and representation to individuals with disabilities to protect and enforce rights as guaranteed by related state, local and federal laws.

LAS clients include minors and adults, whether residing in their community or in treatment and/or habilitation facilities.

In general, LAS services can be divided into three categories; (1) responding to individual requests for information regarding legal rights of persons with disabilities; (2) investigating alleged violations of the mental health laws and providing advocacy assistance to remedy substantiated violations, and; (3) serving as legal counsel, in the trial and reviewing courts, in proceedings related to admission to, retention in, enforced treatment while admitted (psychotropic medication and/or electroconvulsive therapy) and release from public and private facilities.

The activities of the LAS are statutorily mandated by Illinois law. Litigation is pursued on the rare occasion when an appropriate remedy cannot be achieved by notification, education and negotiation. LAS staff also provide technical assistance to the Commission's HRA and OSG divisions and maintain a reviewing court decision outline on the Commission's homepage on the internet.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
 (NOT EXAMINED)

For the Two Years Ended June 30, 2013

Legal Advocacy Service (continued)

Activity Measures

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Requests for information, referral, or assistance	1,902	1,506	1,697
Cases handled	5,534	5,484	5,292
Total clients served	7,614	8,817	9,333

Customer Service Based Performance Measures

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Percentage of cases referred to higher courts	87%	75%	82%

Efficiency Indicators - Internal Process

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Average cost per client	\$ 124	\$ 105	\$ 97
Average cost per case handled	\$ 171	\$ 169	\$ 171

Efficiency Indicators - External Benchmarks

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Private sector cost for equivalent staff hours (in thousands)	\$ 4,680	\$ 4,680	\$ 4,680
Percentage that program costs the State when compared to private sector rates	20%	26%	19%

Human Rights Authority

The Human Rights Authority (HRA) investigates complaints of alleged rights violations committed by private and public providers that serve persons with disabilities. Regional authorities, staffed largely by volunteers appointed by the Commissioners, comprise the entire division.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
 (NOT EXAMINED)  
 For the Two Years Ended June 30, 2013

Human Rights Authority (continued)

The Authority's investigations offer a mechanism for non-adversarial negotiations with service providers when complaints can be substantiated. The HRA makes recommendations for corrective action. Recipients benefiting from investigations are those persons with disabilities affected by HRA recommendations that were adopted by service providers.

Activity Measures

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Number of information and referral inquiries	191	198	211
Number of HRA cases handled	285	285	327
Number of recommendations for improvement issued to service providers for substantiated findings	130	123	158
Number of recommendations accepted and implemented by service providers	120	110	134
Percentage of cases referred for enforcement action	2%	1%	2%
Number of persons with disabilities benefiting from HRA recommendations	24,651	25,382	32,932
Number of volunteer hours HRA members contribute to the HRA	2,720	2,812	2,789

Customer Service Based Performance Measures

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Percentage of recommendations accepted and implemented by service providers	92%	89%	85%

Efficiency Indicators - Internal Process

	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
Cost per recipient benefited	\$ 27	\$ 26	\$ 19
Cost per case handled	\$ 2,319	\$ 2,278	\$ 1,934