

**STATE OF ILLINOIS  
ILLINOIS COUNCIL ON  
DEVELOPMENTAL DISABILITIES**

**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  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013

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STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013

COUNCIL OFFICIALS

Executive Director	Dr. Sheila T. Romano, Ed. D.
Program and Policy Director	Ms. Sandy Thurston Ryan
Fiscal and Operations Director	Ms. Janinna Hendricks

*Council offices are located at:*

830 S. Spring Street  
Springfield, IL 62704

James R. Thompson Center  
100 W. Randolph 10-600  
Chicago, IL 60601

*Illinois Council on  
Developmental Disabilities*

William Bogdan  
Chairperson

December 2, 2013

Sheila T. Romano, Ed. D.  
Director

E. C. Ortiz & Co., LLP  
333 S. Des Plaines Street, 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 Council on Developmental Disabilities (Council). 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 Council'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 Council has materially complied with the assertions below.

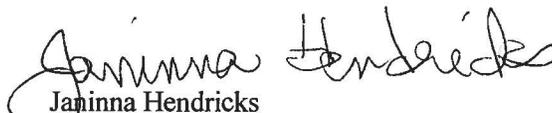
- A. The Council has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Council has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Council 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 Council 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 Council on behalf of the State or held in trust by the Council have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Sincerely,

Illinois Council on Developmental Disabilities



Sheila T. Romano, Ed. D.  
Director



Janinna Hendricks  
Fiscal & Operations Director

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
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 REPORTS**

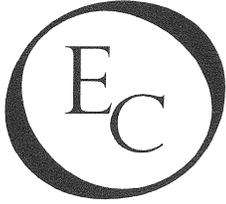
The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

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

**EXIT CONFERENCE**

In a letter dated November 20, 2013 from Ms. Janinna Hendricks, Fiscal and Operations Director, the Council waived the exit conference.



E.C. ORTIZ & CO., LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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 Council on Developmental Disabilities' (Council) 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 Council is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Council's compliance based on our examination.

- A. The Council 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 Council 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 Council 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 Council 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 Council on behalf of the State or held in trust by the Council 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 Council'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 Council's compliance with specified requirements.

In our opinion, the Council 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.

### **Internal Control**

Management of the Council 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 Council'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 Council's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

### 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 the 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, 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, the Governor, Council management, and Council members and is not intended to be and should not be used by anyone other than these specified parties.

*E. C. Artis & Co., LLP*

Chicago, Illinois  
December 2, 2013

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
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
  - 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)
  - Memorandum of Understanding (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 that 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 9. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
 APPROPRIATIONS FOR FISCAL YEAR 2013

FOURTEEN MONTHS ENDED AUGUST 31, 2013

	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances	
					Lapsed	
<b>Public Act 97-0730</b>						
<b>Council on Developmental Disabilities Federal Trust Fund - 0131</b>						
Personal services	\$ 872,700	\$ 554,487	\$ 24,099	\$ 578,586	\$	294,114
State contributions to State Employees' Retirement System	331,600	210,853	9,165	220,018		111,582
State contributions to Social Security	66,800	40,841	1,774	42,615		24,185
Group insurance	287,500	184,669	10,527	195,196		92,304
Contractual services	469,700	218,149	15,643	233,792		235,908
Travel	43,000	20,474	758	21,232		21,768
Commodities	30,000	1,224	81	1,305		28,695
Printing	37,500	2,074	22	2,096		35,404
Equipment	15,000	3,806	-	3,806		11,194
Electronic data processing	25,000	4,596	398	4,994		20,006
Telecommunications services	45,000	13,806	2,578	16,384		28,616
Awards and grants	2,500,000	824,368	89,629	913,997		1,586,003
<b>Total</b>	<b>\$ 4,723,800</b>	<b>\$ 2,079,347</b>	<b>\$ 154,674</b>	<b>\$ 2,234,021</b>	<b>\$</b>	<b>2,489,779</b>

Note: The data was taken directly from Council records which have been reconciled to those of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Council and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
APPROPRIATIONS FOR FISCAL YEAR 2012

EIGHTEEN MONTHS ENDED DECEMBER 31, 2012

Public Act 97-0070	Appropriations (Net After Transfers)	Expenditures Through 6/30/12	Lapse Period Expenditures 7/01 - 12/31/12	Total Expenditures	Balances	
					Lapsed	Unlapsed
<b>Council on Developmental Disabilities Federal Trust Fund - 0131</b>						
Personal services	\$ 874,800	\$ 559,715	\$ 23,444	\$ 583,159	\$	291,641
State contributions to State Employees' Retirement System	299,100	191,552	8,024	199,576		99,524
State contributions to Social Security	66,900	41,026	1,742	42,768		24,132
Group insurance	195,000	153,027	5,877	158,904		36,096
Contractual services	469,700	221,373	17,957	239,330		230,370
Travel	43,000	21,692	1,600	23,292		19,708
Commodities	30,000	1,726	123	1,849		28,151
Printing	37,500	1,980	2,906	4,886		32,614
Equipment	15,000	-	-	-		15,000
Electronic data processing	25,000	8,092	428	8,520		16,480
Telecommunications services	45,000	15,853	2,644	18,497		26,503
Awards and grants	2,500,000	887,684	88,973	976,657		1,523,343
<b>Total</b>	<b>\$ 4,601,000</b>	<b>\$ 2,103,720</b>	<b>\$ 153,718</b>	<b>\$ 2,257,438</b>	<b>\$</b>	<b>2,343,562</b>

Note: The data was taken directly from Council records which have been reconciled to those of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Council and processed by the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
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
	<u>P.A. 97-0730</u>	<u>P.A. 97-0070</u>	<u>P.A. 96-0956</u>
<b>Council on Developmental Disabilities</b>			
<b>Federal Trust Fund - 0131</b>			
Appropriations (Net After Transfers)	<u>\$ 4,723,800</u>	<u>\$ 4,601,000</u>	<u>\$ 4,599,000</u>
Expenditures:			
Personal services	578,586	583,159	570,645
State contributions to State Employees' Retirement System	220,018	199,576	159,921
State contributions to Social Security	42,615	42,768	41,843
Group insurance	195,196	158,904	145,034
Contractual services	233,792	239,330	226,615
Travel	21,232	23,292	21,516
Commodities	1,305	1,849	3,599
Printing	2,096	4,886	2,116
Equipment	3,806	-	-
Electronic data processing	4,994	8,520	8,844
Telecommunications services	16,384	18,497	18,315
Awards and grants	<u>913,997</u>	<u>976,657</u>	<u>1,309,737</u>
Total expenditures	<u>2,234,021</u>	<u>2,257,438</u>	<u>2,508,185</u>
Lapsed balances	<u><u>\$ 2,489,779</u></u>	<u><u>\$ 2,343,562</u></u>	<u><u>\$ 2,090,815</u></u>

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

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
 SCHEDULE OF CHANGES IN STATE PROPERTY  
 For the Fiscal Years Ended June 30, 2013 and 2012

Beginning Balance, July 1, 2011	\$ 181,668
Additions	2,693
Deletions	<u>-</u>
Ending Balance, June 30, 2012	<u><u>\$ 184,361</u></u>
Beginning Balance, July 1, 2012	\$ 184,361
Additions	2,355
Deletions	<u>-</u>
Ending Balance, June 30, 2013	<u><u>\$ 186,716</u></u>

Note: The information contained in this schedule was taken directly from the Council records which have been reconciled to those of the State Comptroller. The balance above consists primarily of office equipment.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Fiscal Years Ended June 30, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
U.S. Department of Health and Human Services	\$2,240,600	\$2,292,225	\$2,640,684
Other (jury duty, reimbursements, etc.)	<u>-</u>	<u>17</u>	<u>429</u>
Total receipts	<u>\$2,240,600</u>	<u>\$2,292,242</u>	<u>\$2,641,113</u>

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
 RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
 REMITTED TO THE STATE COMPTROLLER  
 For the Fiscal Years Ended June 30, 2013, 2012 and 2011

	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Council on Developmental Disabilities Federal Trust Fund - 0131</u>			
Receipts per Council Records	\$2,240,600	\$2,292,242	\$2,641,113
Plus Deposits in Transit, Beginning of Year	-	-	-
Less Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u><u>\$2,240,600</u></u>	<u><u>\$2,292,242</u></u>	<u><u>\$2,641,113</u></u>

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2013

The Illinois Council on Developmental Disabilities' (Council) explanation for significant fluctuations in expenditures exceeding \$20,000 and 10% as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances is detailed below:

The State contributions to State Employees' Retirement System expenditures increased by \$39,655 or 25% from Fiscal Year 2011 to Fiscal Year 2012 and also increased by \$20,442 or 10% from Fiscal Year 2012 to Fiscal Year 2013. This is due to the increase in the retirement contribution rate from 27.988% in 2011, 35.313% in 2012 and 37.987% in 2013.

The Council's Group insurance expenditures increased by \$36,292 or 23% from Fiscal Year 2012 to Fiscal Year 2013. This is primarily due to changes in the insurance plans and dependent coverage elected by employees during the fiscal year.

The Awards and Grants expenditures decreased by \$333,080 or 25% from Fiscal Year 2011 to Fiscal Year 2012. This is due to the timing of grant awards and implementation of grant projects. In addition, the Council makes payments to grantees on a reimbursement basis. Therefore, the amount of expenditures is also directly related to the timing of reimbursement requests and amount of expenditures to be reimbursed.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2013

The Council's explanation for significant fluctuations in receipts exceeding \$200,000 and 8% as presented in the Comparative Schedule of Cash Receipts is detailed below:

The Council's receipts from the U.S. Department of Health and Human Services decreased by \$348,459 or 13% from Fiscal Year 2011 to Fiscal Year 2012. This is due to the timing of grant awards and implementation of grant projects. In addition, the Council makes payments to grantees on a reimbursement basis. Therefore, the amount of expenditures is also directly related to the timing of reimbursement requests and amount of expenditures to be reimbursed.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2013

The Council's explanation for significant lapse period spending exceeding \$20,000 and 10% as presented in the Schedule of Appropriations, Expenditures and Lapsed Balances for Fiscal Year 2013 is detailed below:

Lapse period spending for awards and grants totaled \$89,629 or 10% of the total Fiscal Year 2013 awards and grants expenditures. The Council's grantees request funds on a reimbursement basis after the costs have been incurred by the grantees. The expenditures in the awards and grants line item for the Fiscal Year 2013 lapse period relate to grantee requests for reimbursements for costs incurred prior to June 30 on the grantees' projects.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF OPERATIONS (Not Examined)  
For the Two Years Ended June 30, 2013

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

The Illinois Council on Developmental Disabilities (Council) is a 29-member body created by the Illinois Council on Developmental Disabilities Law (20 ILCS 4010/2003) on August 29, 1990. The Council is located at 830 South Spring Street, Springfield, Illinois, and at the James R. Thompson Center, 100 West Randolph 10-600, Chicago, Illinois. Dr. Sheila T. Romano has been the Executive Director since April 12, 1999.

After being created as an executive agency in 1990, the Council on Developmental Disabilities Federal Trust Fund (0131) was established to account for the Council's fiscal operations.

The Council's operations are federally funded under the Developmental Disabilities Assistance and Bill of Rights Act of 2000 (Public Law 106-402) through the U.S. Department of Health and Human Services.

Agency Functions

The Council's powers and duties are set forth in Illinois statute (20 ILCS 4010/2006). The Council's function is to serve as an advocate for all persons with developmental disabilities to assure that they receive the services and other assistance and opportunities necessary to enable them to achieve their maximum potential through increased independence, productivity, and integration into the community.

The Council is responsible for developing and implementing the State plan required by Chapter 75 of Title 42 of Public Law 106-402.

The mission of the Council is to help lead change in Illinois so all people with developmental disabilities exercise their right to equal opportunity and freedom. The Council has adopted policies in the following life areas:

1. Child Care  
The Council advocates for a quality childcare system that provides before school, after school and out-of-school care in environments that promote inclusion of children with and without disabilities.
  
2. Community Supports and Housing  
The Council advocates that all persons with developmental disabilities have the fundamental right to live, work, and spend leisure time in natural community settings where friendships and other relationships can occur.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF OPERATIONS (Not Examined) - Continued  
For the Two Years Ended June 30, 2013

3. Early Intervention  
The Council advocates for an early intervention system where all infants and toddlers who have, or are at risk for, significant delays are identified and connected to appropriate, family centered, individualized early intervention services.
4. Education  
The Council advocates for an educational system that stresses teaching in integrated, age-appropriate school and community environments that will be useful to the individual student now and in the future.
5. Employment  
The Council advocates for the opportunity for all individuals who want jobs to be productively employed without jeopardizing other rights or benefits that assure them necessary continuing support.
6. Health  
The Council advocates for health care for persons with developmental disabilities and their families encompasses the following principles: non-discrimination; comprehensiveness; appropriateness; equity and efficiency. Health care is an inalienable human right and equitable access to compassionate, quality health care which must be affirmed in public policy and law.
7. Recreation and Leisure  
The Council advocates for equal opportunities to and the necessary supports for the participation of all citizens in recreational, leisure and social activities within their communities.
8. Transportation  
The Council advocates that all persons with developmental disabilities have access to all publicly funded and/or regulated transportation services.

Agency Planning

The Council has developed a State plan as required by Public Law 106-402. This plan includes the specific objectives to be achieved under the plan and a listing of the programs, activities, and resources to be used to meet such objectives. The plan also establishes a method of periodic evaluation of the plan's effectiveness in meeting the objectives. The Council's goals are established by the State plan which is updated annually.

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
 ANALYSIS OF OPERATIONS (Not Examined) - Continued  
 For the Two Years Ended June 30, 2013

The current plan is for five years and runs through 2016. The plan’s purpose is to ensure that people with developmental disabilities and their families have a part in the design of and access to culturally competent services, supports and other assistance and opportunities that promote independence, productivity and integration and inclusion into the community.

The plan has four goals which promote efforts for people with developmental disabilities to live lives in the community which are reflective of lives of all other Illinoisans. The broad themes of the four goals are: rebalancing the services system; changing the culture of communities to be inclusive of people with developmental disabilities; supporting employment of individuals with developmental disabilities; and supporting a self advocacy movement.

The Council has established an Executive Committee, a Community Inclusion and Housing Committee, an Education and Employment Committee, and a Self-Determination and Health Committee. The responsibilities of each committee are defined in the Council’s by-laws. The by-laws were established to assist the Council in conducting Council business.

The Council has also developed a procedures manual, which is used by upper management to communicate and define goals and objectives, and outlines the methods to be followed by employees in achieving these goals and objectives. A copy of the procedures manual is given to each employee.

**AVERAGE NUMBER OF EMPLOYEES**

The following information was prepared from the Council’s records and represents the average full-time equivalent number of employees by function during the Fiscal Years ended June 30:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Function:			
Administration	5	5	5
Program	<u>4</u>	<u>4</u>	<u>4</u>
Total	<u><u>9</u></u>	<u><u>9</u></u>	<u><u>9</u></u>

**MEMORANDUM OF UNDERSTANDING (NOT EXAMINED)**

The Illinois Council on Developmental Disabilities was a party to one memorandum of understanding (MOU) during the engagement period. The details of that agreement are as follows:

Parties Involved: Illinois Council on Developmental Disabilities (Council) and the Department of Central Management Services (DCMS)

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
ANALYSIS OF OPERATIONS (Not Examined) - Continued  
For the Two Years Ended June 30, 2013

*Dates Defined:* March 1, 2005 through June 30, 2006, with automatic annual renewals in absence of notice from either party to the contrary.

*Description:* Agreement concerning the reimbursement to DCMS by the Council for the administrative (overhead) portion of costs related to the March 1, 2005 facilities management consolidation (Executive Order #10 (2003)). The property at question is the main Springfield Council office at 830 South Spring Street. The Council represents that the Council's federal enabling statute limits its spending to an amount not greater than 30% of its annual federal funding. The Council is concerned that any significant costs billed by DCMS, above what was previously paid by the Council prior to Executive Order #10 (2003) could cause the 30% cap to be violated and potentially jeopardize its total federal funding. The MOU between the Council and DCMS determined that the Council will reimburse DCMS for lease and related operation costs associated with its main Springfield office located at 830 South Spring Street. DCMS will absorb the administrative (overhead) portion of costs related to the property. The Council may, at its discretion, utilize any portion of the administrative (overhead) spending paid by DCMS as part of the required state-match spending on behalf of its federally supported programs. DCMS will use its reasonable best efforts to provide the Council with information necessary to support such costs to the federal government.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)  
For the Two Years Ended June 30, 2013

**Mission Statement:** Help lead change in Illinois so all people with developmental disabilities exercise their right to opportunity and freedom.

**Program Goal & Objective:**

Through investment initiatives and activities of the Council, the Council focuses on projects that help meet the needs of people with developmental disabilities in the areas of Child Care, Community Supports, Education/Early Intervention, Employment, Health, Housing, Quality Assurance, Recreation,

- a. The Council develops and implements a Five Year Plan that is approved by the federal administering agency, the Administration on Developmental Disabilities.

Fund: Council on Developmental Disabilities Federal Trust Fund

Statutory Authority: P.L. 106-402

	<u>Fiscal Year 2011 Actual</u>	<u>Fiscal Year 2012 Actual</u>	<u>Fiscal Year 2013 Targeted /Projected</u>	<u>Fiscal Year 2013 Actual</u>	<u>Fiscal Year 2014 Targeted /Projected</u>
<b><u>Input Indicators</u></b>					
• Total expenditures -all source (in thousands)	\$ 2,508.1	\$ 2,257.4	\$ 4,723.8	\$ 2,234.0	\$ 4,732.7
• Total expenditures -state appropriated funds (in thousands)	\$ 2,508.1	\$ 2,257.4	\$ 4,723.8	\$ 2,234.0	\$ 4,732.7
• Average monthly full-time equivalents	9.0	8.0	13.0	9.0	13.0
<b><u>Output Indicators</u></b>					
• Number of federal fiscal reports completed	5.0	5.0	5.0	4.0	4.0
• The Federal Program Performance Report completed	1.0	1.0	1.0	1.0	1.0
• State Plan/State Plan Update completed	1.0	1.0	1.0	1.0	1.0
• Number of new grants funded	1.0	3.0	5.0	6.0	5.0
• Number of Council meetings held	5.0	5.0	5.0	5.0	5.0
• Number of committee meetings held	21.0	18.0	21.0	12.0	21.0
<b><u>Outcome Indicators</u></b>					
• At least 70% of federal budget related to program expenses/initiatives	70%	70%	70%	70%	70%
• Federal report approved	Yes	Yes	Yes	N/A	N/A