



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES

**Compliance Examination
 For the Two Years Ended June 30, 2015**

Release Date: January 14, 2016

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS																							
	Repeated Since	Category 1	Category 2	Category 3																				
<table border="0"> <tr> <td></td> <td style="text-align: center;"><u>New</u></td> <td style="text-align: center;"><u>Repeat</u></td> <td style="text-align: center;"><u>Total</u></td> </tr> <tr> <td>Category 1:</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Category 2:</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Category 3:</td> <td style="text-align: center;"><u>1</u></td> <td style="text-align: center;"><u>0</u></td> <td style="text-align: center;"><u>1</u></td> </tr> <tr> <td>TOTAL</td> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> </tr> </table>		<u>New</u>	<u>Repeat</u>	<u>Total</u>	Category 1:	0	0	0	Category 2:	0	0	0	Category 3:	<u>1</u>	<u>0</u>	<u>1</u>	TOTAL	1	0	1	No Repeat Findings			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>																					
Category 1:	0	0	0																					
Category 2:	0	0	0																					
Category 3:	<u>1</u>	<u>0</u>	<u>1</u>																					
TOTAL	1	0	1																					
FINDINGS LAST AUDIT: 0																								

SYNOPSIS

- (15-1) The Council was not in compliance with the Illinois Council on Developmental Disabilities Law.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

{Expenditures and Activity Measures are summarized on next page.}

**ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015**

EXPENDITURE STATISTICS	2015	2014	2013
Total Expenditures.....	\$ 2,375,473	\$ 2,271,715	\$ 2,234,021
OPERATIONS TOTAL.....	\$ 1,270,058	\$ 1,319,921	\$ 1,320,024
% of Total Expenditures.....	53.5%	58.1%	59.1%
Personal Services.....	553,444	589,667	578,586
Other Payroll Costs (FICA, Retirement).....	433,901	450,555	457,829
All Other Operating Expenditures.....	282,713	279,699	283,609
AWARDS AND GRANTS.....	\$ 1,105,415	\$ 951,794	\$ 913,997
% of Total Expenditures.....	46.5%	41.9%	40.9%
Total Receipts.....	\$ 2,402,714	\$ 2,146,700	\$ 2,240,600
Average Number of Employees (Not Examined).....	8	9	9

AGENCY DIRECTOR	
During Examination Period:	Dr. Sheila T. Romano, Ed. D.
Currently:	Dr. Sheila T. Romano, Ed. D.

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE ILLINOIS COUNCIL
ON DEVELOPMENTAL DISABILITIES LAW**

**Over half of Council members were
serving expired terms**

The Illinois Council on Developmental Disabilities (Council) is not in compliance with the Illinois Council on Developmental Disabilities Law regarding appointing members for expired terms. We noted 10 of 19 (53%) members were serving under expired terms, four of which have already served for two successive terms. (Finding 1, page 7)

We recommended the Council continue to work with the Governor's Office to ensure Council vacancies are filled and reappointments or replacements of members with expired terms are made in a timely manner.

Council agrees with auditors

The Council agreed with the recommendation and stated they will continue to submit names for possible appointments and work with the Governor's Office to ensure reappointments or replacements of members with expired terms are made in a timely manner.

ACCOUNTANT'S OPINION

We conducted a compliance examination of the Council, for the two years ended June 30, 2015, as required by the Illinois State Auditing Act. The accountants stated the Council complied, in all material respects, with the requirements described in the report.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:skm

AUDITORS ASSIGNED

This examination was performed by the Office of the Auditor General's staff.