

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

**COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2019**

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019

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COUNCIL OFFICIALS

Board Chair	Bill Bogdan
Executive Director	Kimberly Mercer-Schleider
Director of Program and Policy	Mariel Hamer
Associate Director of Finance and Operations	Janinna Hendricks

GOVERNING BOARD MEMBERS

Gubernatorial Appointees

Member	Diana Braun
Member	Adam Cooper
Member	Brian Dixon
Member	Abbey Heins
Member	Nathan Joerndt
Member (3/1/2018 - Present) Member (7/1/2017 - 2/28/2018)	John Porter Vacant
Member	Barbara Pritchard
Member	Vincent Smith
Member	Julie Stover
Member	Deb Goodman
Member	Brad Guidi
Member	Jose Ovalle
Member (12/1/2017 - Present) Member (7/1/2017 - 11/30/2017)	Zoubida Pasha Vacant
Member	Carole Rosen

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Member	Dan Winters
Member	JJ Hanley
Member	Jeff Stauter

**Members Representing State Agencies or Other Entities (Designees as of June 30, 2019)**

Department of Human Services <i>Office of Rehabilitation Services</i> <i>Office of Developmental Disabilities</i> <i>Office of Community Health and Prevention</i>	Quinetta Wade Kathy Ward Andrea Palmer
State Board of Education	Heather Calomese
Department of Aging	John Eckert
Department of Healthcare and Family Services	Theresa Eagleson
Department of Children and Family Services	Linda Kelly
State University Center for Excellence in Developmental Disabilities Education, Research, and Service	Tamar Heller
Protection and Advocacy System	Zena Naiditch
Governor's Office of Management and Budget	Marc Staley

\*The agencies listed above act as the representing members of the Council as mandated by 20 ILCS 4010/2004.5. Each agency is represented by its respective Director or an official designee of the Director's choice. The individuals are **not** appointed and are subject to change at the respective Agency's discretion; however, the Agency representatives remain perpetual members. As a result of this circumstance, these members do not have appointment dates.

**COUNCIL OFFICES**

The Council's offices are located at:

830 South Spring Street  
Springfield, Illinois 62704

100 West Randolph Street, Suite 10-600  
Chicago, Illinois 60601

December 22, 2020

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
740 East Ash Street  
Springfield, Illinois 62703-3154

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, 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 specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Council has materially complied with the specified requirements listed 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.

Yours truly,

*Illinois Council on Developmental Disabilities*

**SIGNED ORIGINAL ON FILE**

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Kimberly Mercer-Schleider, Executive Director

**SIGNED ORIGINAL ON FILE**

Janinna Hendricks, Associate Director of Finance and Operations

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

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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 or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness in internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	5	3
Repeated Findings	3	1
Prior Recommendations Implemented or Not Repeated	0	0

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	11	2017	Inadequate Control over Reconciliations	Material Weakness and Material Noncompliance
2019-002	13	2017	Inadequate Control over State Property	Significant Deficiency and Noncompliance
2019-003	15	2017	Noncompliance with the Illinois Council on Developmental Disabilities Law	Noncompliance
2019-004	17	New	Inadequate Control over Expenditures	Significant Deficiency and Noncompliance

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<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-005	19	New	Internal Control over its External Reporting	Significant Deficiency and Noncompliance

**EXIT CONFERENCE**

The Illinois Council on Developmental Disabilities waived an exit conference in a correspondence from Ms. Kimberly Mercer-Schleider, Executive Director, on December 16, 2020. The responses to the recommendations were provided by Ms. Janinna Hendricks, Associate Director of Finance and Operations, in a correspondence dated December 22, 2020.

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ILES PARK PLAZA  
740 EAST ASH • 62703-3154  
PHONE: 217/782-6046  
FAX: 217/785-8222 • TTY: 888/261-2887  
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. · SUITE S-900  
160 NORTH LASALLE · 60601-3103  
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FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Governing Board  
State of Illinois, Illinois Council on Developmental Disabilities

**Compliance**

We have examined compliance by the State of Illinois, Illinois Council on Developmental Disabilities (Council) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2019. Management of the Council is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Council's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Council complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Council complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the Council during the two years ended June 30, 2019. As described in the accompanying Schedule of Findings as item 2019-001, the Council had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the Council complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2019-002 through 2019-005.

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

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

## Internal Control Over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the Council's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Council's compliance with the specified requirements and to test and report on the Council's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2019-002, 2019-004, and 2019-005 to be significant deficiencies.

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

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

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

## **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on the Council's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Council management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
December 22, 2020

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Control over Reconciliations)

The Illinois Council on Developmental Disabilities (Council) did not timely reconcile its records with monthly reports from the Office of the State Comptroller (Comptroller).

During testing, we noted the following:

- The Council failed to complete reconciliations of Council records to the following Comptroller reports:
  - Thirty-two of 32 (100%) *Object Expense/Expenditures By Quarter Report* (SA02) reconciliations.
  - Two of two (100%) *Monthly Appropriation Transfer Report* (SB03) reconciliations.
- Five of 32 (16%) *Monthly Appropriation Status Report* (SB01) reconciliations were completed 6 to 29 days late.
- One of 24 (4%) *Monthly Cash Report* (SB05) reconciliations was completed 28 days late.
- The Council failed to document its monthly reconciliations of its receipts to the Comptroller’s *Monthly Revenue Status Report* (SB04) for 24 of 24 (100%) months.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) requires the Council to perform a reconciliation of its internal records to the Comptroller’s SA02, SB03, SB01, SB05, and SB04 reports within 60 days of month end to ensure early detection and correction of errors.

During the prior examination, Council management indicated the issues noted were due to oversight. During the current examination, Council management indicated the errors were due to employee error and competing priorities for staff.

Failure to perform reconciliations timely could result in errors not being timely detected and corrected, hinders accountability over State funds, and represents noncompliance with regulations. (Finding Code No. 2019-001, 2017-002)

**RECOMMENDATION**

We recommend the Council timely complete all reconciliations to ensure differences and errors are detected and corrected.

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**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will implement procedures for formal reconciliations to be completed and documented for the SA02, SB03, and SB04 reports. In addition, the Council will strengthen procedures for the reconciliations to be completed in a timely manner.

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2019-002. **FINDING** (Inadequate Control over State Property)

The Illinois Council on Developmental Disabilities (Council) did not maintain adequate documentation of and control over its equipment and property during the examination period.

During testing, we noted the following:

- Three of six (50%) items selected from property located at the Council, totaling \$5,161, were found in different locations than those indicated on the Council's property listing.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Council to maintain current property records, including the location of such property. Additionally, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.230) requires the Council to correctly enter each item's location code number on its property listing.

- Two of six (33%) items selected from property located at the Council, totaling \$1,064, were deemed obsolete. However, the items remained on Council property records, and the Council had not reported the items to the Department of Central Management Services (CMS) for possible disposal through the surplus process.
- While inquiring about the above mentioned obsolete equipment, we found the Council had a large number of additional property items awaiting surplus by CMS, which included desktops, monitors, and office furniture, such as chairs, desks, shelves, and file cabinets. The Council provided two listings, at different times, which when combined, accounted for the majority of obsolete equipment items identified (mostly electronics), but did not include items below the inventory threshold (office furniture). Hence, the Council did not have one listing containing all of its obsolete equipment. Furthermore, the items have not been removed from the Council's property listing nor have the items been reported to the Property Control Division at CMS. The combined listings totaled 22 obsolete items, totaling \$27,596.

The Code (44 Ill. Admin. Code 5010.600) defines transferable equipment as State-owned equipment which is no longer needed and/or is not useful to the Council. The Code (44 Ill. Admin. Code 5010.620) also requires the Council to regularly survey its inventory to identify transferable equipment and report it to the Property Control Division at CMS. In addition, SAMS (Procedure 29.10.10) states assets that are obsolete, damaged, or no longer used in operations should be identified and, if necessary, removed from the Council's asset records.

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- During the prior examination, the accountants noted the Council had added 15 electronic equipment items to its property listing, even though the items were property of the Department of Innovation and Technology (DoIT). This equipment should have been labeled as property of DoIT since DoIT retained ownership of the equipment; however, Council personnel attached Council equipment tags and added the items to the Council’s property listing. During Fiscal Year 2019, the Council removed all items except for one laptop, totaling \$934.

The State Property Control Act (30 ILCS 605/6.02) requires the Council to maintain a permanent record of all items of property under its jurisdiction and control.

During both the prior examination and the current examination, the Council’s management indicated the errors noted were due to employee error and competing priorities for staff.

Failure to maintain accurate property and equipment records represents noncompliance with State laws and regulations and increases the potential for fraud and theft of State property. (Finding Code No. 2019-002, 2017-001)

**RECOMMENDATION**

We recommend the Council strengthen its internal controls over recording and reporting its State property and equipment transactions. Further, the Council should ensure any errors or discrepancies identified during their annual inventory are properly investigated, corrected, and resolved.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will strengthen controls over its State property and equipment transactions. The Council will take steps to document changes in property location throughout the year on the property listing. In addition, the Council will take steps to report transferable and obsolete equipment to CMS for removal. The Council will also take steps to remove the laptop that is the property of DoIT from its property listing. It was not removed with the other DoIT property in error.

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2019-003. **FINDING** (Noncompliance with the Illinois Council on Developmental Disabilities Law)

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

During testing, we noted the following:

- Eleven of 18 (61%) members appointed by the Governor were serving under expired terms with members already having served two successive terms on the Council. The original appointments of those members were made between August 2004 and February 2013.
- As of the end of the examination period, the Council was represented by only 18 appointed members.

The Illinois Council on Developmental Disabilities Law (Law) (20 ILCS 4010/2004.5) requires the Council to be comprised of 19 voting members appointed by the Governor and 10 directors (or his or her designee) representing entities specified in the Law. Of the 19 voting members, the Law (20 ILCS 4010/2004.5(b)) requires the Governor to appoint 17 members who are persons with developmental disabilities, parents or guardians of persons with developmental disabilities, or immediate relatives or guardians of persons with mentally-impairing developmental disabilities. In addition, the Law (20 ILCS 4010/2004.5(c)) requires the Governor to appoint two voting members to represent local and non-governmental agencies and private non-profit groups concerned with services for individuals with developmental disabilities. Lastly, the Law (20 ILCS 4010/2004.5(f)) requires the Governor to provide for the timely rotation of members. Appointments to the Council shall be for terms of three years, and while members shall serve until their successors are appointed, no member may serve for more than two successive terms.

During both the previous examination and the current examination, Council officials indicated they have no control over when the Governor will appoint new members.

Although Council members are allowed to continue to serve past their terms until new appointments are made, untimely appointments and reappointments fail to satisfy the provisions of the Law. (Finding Code No. 2019-003, 2017-003, 2015-001)

**RECOMMENDATION**

We recommend 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.

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**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and continues to submit names for possible appointments and work with the Governor's Office to ensure reappointments/replacements of members with expired terms are made in a timely manner and its composition is in compliance with the Illinois Council on Developmental Disabilities Law.

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2019-004. **FINDING** (Inadequate Control over Expenditures)

The Illinois Council on Developmental Disabilities (Council) did not maintain adequate control over its expenditures.

During testing, we noted the following:

- The Council disbursed ten payments, totaling \$166,990, to a sub-recipient 15 to 158 days after the Council's grant agreement with the subrecipient ended. Upon request, the Council could not provide documentation to substantiate a grant extension had been reduced to writing.

The State Records Act (5 ILCS 160/8) requires the Council to create policies and procedures to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Council designed to provide information to protect the legal and financial rights of the State and the persons directly affected by the Council's activities.

- One of nine (11%) travel vouchers tested, totaling \$571, was not submitted timely. The voucher was submitted 72 days after the last day of travel.

The Internal Revenue Service (IRS) Publication 535 requires employee travel expense reimbursements to be considered taxable wages if the travel expenses are not submitted within a reasonable timeframe, generally defined as within 60 days of the expense being incurred.

- Six of 60 (10%) expenditure vouchers tested, totaling \$23,163, were approved 1 to 60 days late.

The Illinois Administrative Code (74 Ill. Admin. Code 900.70) requires the Council to review in a timely manner each bill after its receipt to determine if the bill is a proper bill, and to approve or deny the bill, in whole or in part, within 30 days after receipt.

- The Council's expenditure records did not reconcile to the records of the Office of the Comptroller. The Council's expenditure records were overstated by \$31,493 and \$638 in Fiscal Year 2018 and Fiscal Year 2019, respectively.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001(4)) requires the head of the Council to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that expenditures are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to

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maintain accountability over the State's resources. Further, the Statewide Accounting Management System's Manual (Procedure 07.30.20) requires the Council to reconcile its records to the SAMS on a monthly basis within 60 days of the month end.

Council management indicated the errors were due to employee error and oversight.

Failure to maintain adequate controls over expenditure processing can lead to misuse of State funds and inaccurate expenditure records. In addition, failure to maintain adequate controls over voucher processing represents noncompliance with State statute, SAMS procedures, and the Illinois Administrative Code. (Finding Code No. 2019-004)

**RECOMMENDATION**

We recommend the Council strengthen its internal controls over expenditures to ensure vouchers are timely processed and records are accurately maintained.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation to strengthen its internal controls over expenditures to ensure vouchers are timely processed and records are accurately maintained. The Council will strengthen procedures to ensure adequate documentation is maintained. The Council will implement procedures to ensure that travel vouchers are submitted within 60 days of the expense being incurred. The Council will also strengthen procedures to ensure that bills are reviewed for approval or denial within 30 days after receipt. In addition, the Council will ensure that expenditure records are reconciled with the Office of the Comptroller at the end of each fiscal year.

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2019-005. **FINDING** (Internal Control over its External Reporting)

The Illinois Council on Developmental Disabilities (Council) did not exercise adequate internal control over its external reporting.

During testing, we noted the following:

- Two of four (50%) Travel Headquarter Reports (Form TA-2) filed during the examination period were submitted to the Legislative Audit Commission (Commission) 11 and 714 days late.

The State Finance Act (30 ILCS 105/12-3) requires the Council to complete and file Form TA-2 reports with the Commission for any individual whose headquarters has been designated as a location other than that at which official duties require the largest part of working time. The Form TA-2 reports are required to be filed no later than July 15 for the period from January 1 through June 30 of that year and no later than January 15 for the period of July 1 through December 31 of the preceding year.

- The following issues were noted during testing of the Council's Agency Workforce Reports (Reports):
  - Amounts reported on the Fiscal Year 2017 and Fiscal Year 2018 Reports did not agree to the supporting documentation provided by the Council.
  - The Fiscal Year 2018 Report included mathematical errors.
  - The Council failed to file its Fiscal Year 2018 Report (due during Fiscal Year 2019) with the Office of the Governor.

The State Employment Records Act (5 ILCS 410) requires the Agency Workforce Report to collect and maintain the total number of persons employed by the Council who are part of the State workforce, and the number and statistical percentage of women, minorities, and physically disabled persons employed within the Council workforce. In addition, the State Employment Records Act (5 ILCS 410/20) requires the Council to file, as public information and by January 1, each year, a copy of all reports required by this Act with the Office of the Secretary of State and the Office of the Governor.

- The Council failed to submit a Fiscal Control and Internal Auditing Act (FCIAA) certification to the Office of the Auditor General (Office) during Fiscal Year 2019.

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The FCIAA (30 ILCS 10/3003(a)) requires the Council to submit a certification to the Office by May 1<sup>st</sup> of each year.

- The Council failed to retain sufficient documentation to substantiate the Council provided copies of its Fiscal Year 2017 and Fiscal Year 2018 annual reports to the Office of the Governor.

The State Finance Act (30 ILCS 105/3) requires the Council to make and deliver a report to the Governor of its acts and doings for the previous fiscal year no later than 10 days preceding the calendar year in which the General Assembly regularly convenes.

- The Council failed to provide copies of its Fiscal Year 2017 and Fiscal Year 2018 annual reports to the State Library.

The State Library Act (15 ILCS 320/21) requires the Council to deliver copies of all publications issued for its collection and for exchange purposes.

- The Council did not annually inform the State Library of the person responsible for publications of the Council during the examination period.

The Illinois Administrative Code (23 Ill. Admin. Code 3020.150) requires the Council to annually inform the Government Documents Section in writing of the person, persons, or positions responsible for distribution of publications of that agency by January 15th.

- The Council failed to submit two of two (100%) Program Worksheets and two of two (100%) Indicator Worksheets during the examination period.

The Statewide Accounting Management System (SAMS) (Procedure 33.20.20) states that by August 15, the Council is required to submit for the approval of the Comptroller's Office a list of all programs administered by the Council—identifying those programs to be reported on—with the purpose and the current fiscal year budget and staffing figures for each program, summing to the total budget and staffing of the agency. The Council must also submit for the approval of the Comptroller's Office a list of the specific performance measures (Input Indicators, Outcome Indicators, External Benchmarks, Output Indicators, and Efficiency/Cost Effectiveness Indicators) that the Council proposes for each of the programs to be included in the Public Accountability Report. The information is to be submitted on worksheets (the Program and Indicator Worksheets) provided by the Comptroller's Office.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2019

During the previous examination, Council management indicated the issues noted were due to a lack of staff and other competing priorities. During the current examination, Council management indicated the errors were due to employee error and competing priorities.

Failure to timely submit required reports is noncompliance with State statute and lessens the efficiency of State operations. In addition, failure to submit accurate reports reduces the reliability of State data. (Finding Code No. 2019-005)

**RECOMMENDATION**

We recommend the Council timely and accurately file required reports and retain sufficient documentation of such submissions.

**COUNCIL RESPONSE**

The Illinois Council on Developmental Disabilities agrees with the recommendation and will strengthen controls to ensure required reports are submitted accurately and in a timely manner. In addition, the Council will strengthen procedures to ensure appropriate supporting documentation is maintained.

STATE OF ILLINOIS  
ILLINOIS COUNCIL OF DEVELOPMENTAL DISABILITIES  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2019

Seventeen Months Ended November 30, 2019

Public Act 100-0586 and Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to November 30	Total Expenditures 17 Months Ended November 30	Balances Lapsed November 30
<b>FISCAL YEAR 2019</b>					
<b>General Revenue Fund - 001</b>					
Unpaid Wage Increases	\$ 22,800	\$ -	\$ 20,947	\$ 20,947	\$ 1,853
Total - Fund 001	\$ 22,800	\$ -	\$ 20,947	\$ 20,947	\$ 1,853
<b>Council on Developmental Disabilities Federal Trust Fund - 131</b>					
Personal Services	\$ 756,700	\$ 451,702	\$ 24,881	\$ 476,583	\$ 280,117
State Contributions to State Employees' Retirement System	390,600	221,181	11,590	232,771	157,829
State Contributions to Social Security	57,900	33,429	1,852	35,281	22,619
Group Insurance	240,000	104,143	4,604	108,747	131,253
Contractual Services	469,700	342,956	67,339	410,295	59,405
Travel	43,000	35,542	1,274	36,816	6,184
Commodities	30,000	897	-	897	29,103
Printing	37,500	545	-	545	36,955
Equipment	15,000	300	-	300	14,700
Electronic Data Processing	28,000	13,145	10,589	23,734	4,266
Telecommunications	42,000	11,566	6,382	17,948	24,052
Awards and Grants	2,500,000	1,421,864	711,224	2,133,088	366,912
Total - Fund 131	\$ 4,610,400	\$ 2,637,270	\$ 839,735	\$ 3,477,005	\$ 1,133,395
<b>GRAND TOTAL</b>	\$ 4,633,200	\$ 2,637,270	\$ 860,682	\$ 3,497,952	\$ 1,135,248

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2019, and have been reconciled to Council records.

Note 2: 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 OF DEVELOPMENTAL DISABILITIES  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018

Seventeen Months Ended November 30, 2018

Public Act 100-0021	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 17 Months Ended November 30	Balances Lapsed November 30
		Expenditures Through June 30	Expenditures July 1 to November 30		
<b>FISCAL YEAR 2018</b>					
<b>Council on Developmental Disabilities</b>					
<b>Federal Trust Fund - 131</b>					
Personal Services	\$ 842,200	\$ 426,528	\$ 19,343	\$ 445,871	\$ 396,329
State Contributions to State Employees' Retirement System	454,900	211,332	-	211,332	243,568
State Contributions to Social Security	64,400	31,415	1,421	32,836	31,564
Group Insurance	276,000	92,395	4,569	96,964	179,036
Contractual Services	469,700	231,080	55,560	286,640	183,060
Travel	43,000	31,240	4,940	36,180	6,820
Commodities	30,000	1,378	29	1,407	28,593
Printing	37,500	1,712	-	1,712	35,788
Equipment	15,000	-	-	-	15,000
Electronic Data Processing	27,900	-	27,345	27,345	555
Telecommunications	42,100	5,202	17,746	22,948	19,152
Awards and Grants	2,500,000	1,106,009	380,572	1,486,581	1,013,419
Total - Fund 131	\$ 4,802,700	\$ 2,138,291	\$ 511,525	\$ 2,649,816	\$ 2,152,884
<b>GRAND TOTAL</b>	\$ 4,802,700	\$ 2,138,291	\$ 511,525	\$ 2,649,816	\$ 2,152,884

Note 1: Expenditure authority, appropriations, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2018, and have been reconciled to Council records.

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

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Council to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from Council management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Council submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021	P.A. 99-0524
<b><u>General Revenue Fund - 001</u></b>			
Appropriations (Net of Transfers)	\$ 22,800	\$ -	\$ -
Expenditures			
Unpaid Wages	\$ 20,947	\$ -	\$ -
Total Expenditures	\$ 20,947	\$ -	\$ -
Lapsed Balances	\$ 1,853	\$ -	\$ -
<b><u>Council on Developmental Disabilities Federal Trust Fund - 131</u></b>			
Appropriations (Net of Transfers)	\$ 4,610,400	\$ 4,802,700	\$ 4,731,800
Expenditures			
Personal Services	\$ 476,583	\$ 445,871	\$ 443,833
State Contributions to State Employees' Retirement System	232,771	211,332	196,757
State Contributions to Social Security	35,281	32,836	32,531
Group Insurance	108,747	96,964	113,844
Contractual Services	410,295	286,640	274,500
Travel	36,816	36,180	12,149
Commodities	897	1,407	1,398
Printing	545	1,712	581
Equipment	300	-	11,800
Electronic Data Processing	23,734	27,345	31,213
Telecommunications	17,948	22,948	14,279
Awards and Grants	2,133,088	1,486,581	1,211,003
Total Expenditures	\$ 3,477,005	\$ 2,649,816	\$ 2,343,888
Lapsed Balances	\$ 1,133,395	\$ 2,152,884	\$ 2,387,912
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Appropriations (Net of Transfers)	\$ 4,633,200	\$ 4,802,700	\$ 4,731,800
Total Expenditures	\$ 3,497,952	\$ 2,649,816	\$ 2,343,888
Lapsed Balances	\$ 1,135,248	\$ 2,152,884	\$ 2,387,912

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of November 30, 2019, and November 30, 2018, and have been reconciled to Council records.

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

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Council to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from Council management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Council submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Years Ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><u>Council on Developmental Disabilities Federal Trust Fund - 131</u></b>			
U.S. Department of Health and Human Services	\$ 3,118,890	\$ 2,647,138	\$ 2,288,813
Jury Duty	-	-	-
Total Cash Receipts per Council Records	<u>3,118,890</u>	<u>2,647,138</u>	<u>2,288,813</u>
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total Cash Receipts per State Comptroller	<u><u>\$ 3,118,890</u></u>	<u><u>\$ 2,647,138</u></u>	<u><u>\$ 2,288,813</u></u>

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 210,536
Additions	-
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2018	<u><u>\$ 210,536</u></u>
Balance at July 1, 2018	\$ 210,536
Additions	-
Deletions	(129,197)
Net Transfers	<u>-</u>
Balance at June 30, 2019	<u><u>\$ 81,339</u></u>

Note: This schedule has been derived from the Council's records, which were reconciled to property reports submitted to the Office of the State Comptroller.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Fiscal Years Ended June 30, 2019  
(NOT EXAMINED)

**MISSION**

The Illinois Council on Developmental Disabilities (Council) helps lead change in Illinois so all people with developmental disabilities are able to exercise their rights to equal opportunity and freedom.

**COUNCIL FUNCTIONS**

The Council makes investments with local and Statewide agencies, organizations, and individuals to attain the performance targets in its Five Year State Plan so that people with intellectual and developmental disabilities and their families can achieve independence, productivity, community integration, and inclusion in all facets of community life. The Council promotes initiatives to coordinate services and supports and provides assistance for individuals with intellectual and developmental disabilities and their families. This is done through 25 grant investments, as well as staff activities.

The Council supports self-advocates in finding their voices and advocating for their needs through funding of the Illinois Self-Advocacy Alliance (Alliance). The Alliance is a network of self-advocates that, through local action, improve their lives, change local service practices, and make contributions to their communities. They also work together to promote Statewide needed changes in disability policy and practices. The Alliance currently reaches 15 counties Statewide, and members sit on eight different government and nonprofit boards or task forces.

At least 50% of Council's members must be people with or relatives of people with developmental disabilities. The remaining members represent various government agencies, service providers, and not-for-profit groups.

**PLANNING PROGRAM**

The Council has developed a State Plan as required by 42 U.S. Code §15024. 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 established 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.

**Five Year State Plan  
2017-2021**

**Systems Change Goal**

Support systems are optimized so that individuals with intellectual and developmental disabilities in Illinois live and thrive in the broader community.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Fiscal Years Ended June 30, 2019  
(NOT EXAMINED)

**Objectives**

- By September 30, 2021, the Council will assist/facilitate a minimum of three State systems to provide coordinated, individualized, flexible, and/or responsive services and supports for individuals with intellectual and developmental disabilities.
- By September 30, 2021, the Council will help 10 communities develop local resources and adapt to provide full access to municipal, civic, social, spiritual, and all other aspects of community life for individuals with intellectual and developmental disabilities.
- By September 30, 2021, the Council will initiate and/or collaborate to impact a minimum of three identified issues for individuals with intellectual and developmental disabilities.
- By September 30, 2021, through collaboration, the Council, Equip For Equality, the Institute on Disability and Human Development (Illinois UCEDD) at the University of Illinois at Chicago, and the Alliance will develop a structure/process to support leadership of the Alliance to achieve issues of importance to their members using the expertise of legal, research, training, and policy experts of the Developmental Disabilities Network.

**Individual and Family Advocacy Goal**

Individuals with intellectual and developmental disabilities and their families knowledgeably advocate and take part in decisions that affect their lives, the lives of others, and/or systems.

**Objectives**

- By September 30, 2021, the Council will strengthen a program for the direct funding of a State self-advocacy organization led by individuals with developmental disabilities; will support opportunities for individuals with developmental disabilities who are considered leaders to provide leadership training to individuals with developmental disabilities who may become leaders; and will support and expand participation of individuals with developmental disabilities in cross-disability and culturally diverse leadership coalitions.
- By September 30, 2021, individuals with developmental disabilities, their families, and other stakeholders will increase their knowledge and opportunity to advocate for their priorities among accessible, quality, efficient, and effective service systems.

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
 For the Two Fiscal Years Ended June 30, 2019  
 (NOT EXAMINED)

- By September 30, 2021, individuals with developmental disabilities, their families, and other stakeholders will have access to coordinated, streamlined information about services, supports, and other assistance.
- By September 30, 2021, through outreach and training, youth with intellectual and developmental disabilities of transition and young adult age (14-30) in southern Illinois will expand their life choices through personalized support systems.

**COUNCIL STATISTICS**

	Fiscal Year		
	2019	2018	2017
Total Expenditures – All Sources (in millions)	\$3.5	\$2.6	\$2.3
Number of Federal Fiscal Reports Completed	4	4	4
Federal Program Performance Reports Completed	2	2	1
State Plan/State Plan Update Completed	1	1	1
Number of New Grants Funded	8	11	8
Number of Council Meetings Held	5	5	5
Number of Committee Meetings Held	17	17	20

**OPERATIONAL CHALLENGES**

The Council has been challenged due to four vacant positions. The Council is working with the Department of Central Management Services (CMS) using the new hiring protocol and looks forward to being able to fill vacancies in the very near future.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018**

**Council on Developmental Disabilities Federal Trust Fund - 131**

Contractual Services

The Council entered into several additional contracts during Fiscal Year 2019 related to goals in the State Plan. The Council sponsored a Going Home Strategic Planning Summit in August 2018, which offered participants training and guidance. Various costs related to this summit, including consultants, lodging for participants, and sign language interpreters for the event, were all paid from this appropriation. In addition, the Council also incurred some other costs which were not incurred during Fiscal Year 2018, including conference registrations for Council members and staff to attend the Disability Planning Seminar, association dues for membership in the National Core Indicators, and payment of a consultant and stipends for the Midwest Leadership Institute.

Awards and Grants

The increase in awards and grants expenditures was due to the timing of grant awards and the implementation of grant projects. The Council makes payments to its grantees on a reimbursement basis. Therefore, the amount of expenditures is directly related to the timing of reimbursement requests and amount of expenditures to be reimbursed.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017**

**Council on Developmental Disabilities Federal Trust Fund - 131**

Travel

Travel expenditures increased due to the hiring of a staff member to fill a vacancy. This newly hired employee's duties included work-related travel. In addition, the Council increased its participation in conferences with work groups and meetings related to Council-funded projects, resulting in increased in-State travel for Council staff. Lastly, Council staff also incurred additional out-of-State travel costs as they participated in national conferences and meetings not previously attended.

Awards and Grants

The increase in awards and grants expenditures was due to the timing of grant awards and the implementation of grant projects. The Council makes payments to its grantees on a reimbursement basis. Therefore, the amount of expenditures is 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, 2019  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2019 and 2018**

**Council on Developmental Disabilities Federal Trust Fund – 131**

*U.S. Department of Health and Human Services*

The increase in receipts was due to the timing of grant awards and implementation of grant projects. The Council makes payments to grantees on a reimbursement basis. Therefore, the amount of receipts is directly related to the timing of reimbursement requests and amount of expenditures to be reimbursed, which has a direct effect on the amount of funds drawn down (receipts) from the U.S. Department of Health and Human Services.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017**

**Council on Developmental Disabilities Federal Trust Fund – 131**

*U.S. Department of Health and Human Services*

The increase in receipts was due to the timing of grant awards and implementation of grant projects. The Council makes payments to grantees on a reimbursement basis. Therefore, the amount of receipts is directly related to the timing of reimbursement requests and amount of expenditures to be reimbursed, which has a direct effect on the amount of funds drawn down (receipts) from the U.S. Department of Health and Human Services.

STATE OF ILLINOIS  
ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2019  
(NOT EXAMINED)

**FISCAL YEAR 2019**

**Council on Developmental Disabilities Federal Trust Fund - 131**

Electronic Data Processing

The Council had significant Lapse Period spending due to the timing of when billings for statistical services were received and processed.

Awards and Grants

The significant Lapse Period spending was due to the timing of grant awards and implementation of grant projects. The Council makes payments to its 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.

**FISCAL YEAR 2018**

**Council on Developmental Disabilities Federal Trust Fund - 131**

Electronic Data Processing

The Council had significant Lapse Period spending due to the timing of when billings for statistical services were received and processed.

Telecommunications

The Council had significant Lapse Period spending due to the timing of when billings for statistical services were received and processed.

Awards and Grants

The significant Lapse Period spending was due to the timing of grant awards and implementation of grant projects. The Council makes payments to its 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  
**BUDGET IMPASSE DISCLOSURES**  
For the Year Ended June 30, 2019  
(NOT EXAMINED)

**Payment of Prior Year Costs in Future Fiscal Years**

Article 998 of Public Act 100-0021 authorized the Council to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Council's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Council did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Council did not use its Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS  
 ILLINOIS COUNCIL ON DEVELOPMENTAL DISABILITIES  
**AVERAGE NUMBER OF EMPLOYEES**  
 For the Year Ended June 30,  
 (NOT EXAMINED)

The following table, prepared from Council records, presents the average number of employees by function, for the Fiscal Year Ended June 30,

	Fiscal Year		
	2019	2018	2017
Administration	3	3	3
Program	3	3	3
Total Average Employees	6	6	6