

**STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2018

STATE OF ILLINOIS
 LEGISLATIVE INFORMATION SYSTEM
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2018

TABLE OF CONTENTS

		<u>Page</u>
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		5
Supplementary Information for State Compliance Purposes:	<u>Schedule</u>	<u>Page</u>
Summary		8
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2018	1	9
Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2017	2	10
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	3	11
Schedule of Changes in State Property	4	12
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller	5	13
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		14
Analysis of Significant Variations in Expenditures (Not Examined)		16
Analysis of Significant Variations in Receipts (Not Examined)		17
Analysis of Significant Lapse Period Spending (Not Examined)		18
Budget Impasse Disclosures (Not Examined)		19
Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)		20
Interest Costs on Invoices (Not Examined)		21
Average Number of Employees (Not Examined)		22
Service Efforts and Accomplishments (Not Examined)		23

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018

AGENCY OFFICIALS

Executive Director

Mr. Mark Wenda

Administrative Services Manager

Ms. Pat McLean

The System's office is located at:

705 Stratton Office Building
Springfield, Illinois 62706

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Honorable Frank J. Mautino
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703

July 31, 2019

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, Legislative Information System. 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 State of Illinois, Legislative Information System's compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2017, the State of Illinois, Legislative Information System has materially complied with the assertions below.

- A. The State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System 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.

Yours truly,

State of Illinois, Legislative Information System

SIGNED ORIGINAL ON FILE

Mark Wenda, Executive Director

SIGNED ORIGINAL ON FILE

Pat McLean, Administrative Services Manager

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

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

EXIT CONFERENCE

The System waived an exit conference in a correspondence from Pat McLean, Administrative Services Manager, on July 31, 2019.

SPRINGFIELD OFFICE:
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
PHONE: 312/814-4000
FAX: 312/814-4006
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

Compliance

We have examined the State of Illinois, Legislative Information System's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2018. The management of the State of Illinois, Legislative Information System is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Legislative Information System's compliance based on our examination.

- A. The State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System 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.

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 (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 State of Illinois, Legislative Information System complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Legislative Information System complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Legislative Information System's compliance with specified requirements.

In our opinion, the State of Illinois, Legislative Information System complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of Illinois, Legislative Information System 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 State of Illinois, Legislative Information System'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 State of Illinois, Legislative Information System's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Legislative Information System'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.

There were no immaterial findings that have been excluded from this report.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. 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 compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2017, in Schedules 1 through 5 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, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016, accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
July 31, 2019

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018

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 2018
 - Schedule of Appropriations, Expenditures, and Lapse Balances – Fiscal Year 2017
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Variations in Receipts (Not Examined)
 - Analysis of Significant Lapse Period Spending (Not Examined)
 - Budget Impasse Disclosure (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Invoices (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 5. 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
LEGISLATIVE INFORMATION SYSTEM
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
Public Act 100-0021					
FISCAL YEAR 2018					
<u>GENERAL REVENUE FUND - 001</u>					
Operational Expenses	\$ 5,166,700	\$ 4,498,365	\$ 568,182	\$ 5,066,547	\$ 100,153
Subtotal - Fund 001	<u>\$ 5,166,700</u>	<u>\$ 4,498,365</u>	<u>\$ 568,182</u>	<u>\$ 5,066,547</u>	<u>\$ 100,153</u>
<u>GENERAL ASSEMBLY COMPUTER EQUIPMENT REVOLVING FUND - 155</u>					
Purchase, Maintenance, and Rental of General Assembly Electronic Data Processing Equipment and Other Operational Purposes of the General Assembly	\$ 1,600,000	\$ 14,906	\$ -	\$ 14,906	\$ 1,585,094
Subtotal - Fund 155	<u>\$ 1,600,000</u>	<u>\$ 14,906</u>	<u>\$ -</u>	<u>\$ 14,906</u>	<u>\$ 1,585,094</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 6,766,700</u></u>	<u><u>\$ 4,513,271</u></u>	<u><u>\$ 568,182</u></u>	<u><u>\$ 5,081,453</u></u>	<u><u>\$ 1,685,247</u></u>

Note 1: Appropriations, expenditures, and lapsed balances were taken from the State Comptroller's records as of September 30, 2018, and have been reconciled to the System's records.

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

Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the System to pay for all costs incurred prior to July 1, 2018, using its Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 19 includes information from System management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2017 held by the System to be submitted against its Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
 LEGISLATIVE INFORMATION SYSTEM
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Continuing Appropriations FISCAL YEAR 2017	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
			Expenditures July 1 to September 30	Expenditures September 30		
	\$ 5,166,700	\$ 4,100,684	\$ 854,109	\$ 4,954,793	\$ 211,907	
Subtotal - Fund 001	\$ 5,166,700	\$ 4,100,684	\$ 854,109	\$ 4,954,793	\$ 211,907	
<u>GENERAL REVENUE FUND - 001</u>						
	\$ 1,600,000	\$ 24,265	\$ 935	\$ 25,200	\$ 1,574,800	
Subtotal - Fund 155	\$ 1,600,000	\$ 24,265	\$ 935	\$ 25,200	\$ 1,574,800	
<u>GENERAL ASSEMBLY COMPUTER EQUIPMENT REVOLVING FUND - 155</u>						
	\$ 6,766,700	\$ 4,124,949	\$ 855,044	\$ 4,979,993	\$ 1,786,707	
GRAND TOTAL - ALL FUNDS						

- Note 1: Appropriations, expenditures, and lapsed balances were taken from the State Comptroller's records as of September 30, 2017, and have been reconciled to the System's records.
- Note 2: Expenditure amounts are vouchers approved for payment by the System and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Civil Administrative Code (State Budget Law) (15 ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the System's Fiscal Year 2015 appropriation for Fund 001 and Fund 155 was carried forward to become the System's Fiscal Year 2017 expenditure authority for Fund 001 and Fund 155.
- Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the System to pay for all costs incurred prior to July 1, 2018, using its Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 19 includes information from System management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2017 held by the System to be submitted against its Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	FISCAL YEAR		
	2018 Public Act 100-0021	2017 Continuing Appropriations	2016 Continuing Appropriations
GENERAL REVENUE FUND - 001			
Appropriations (Net of Transfers)	\$ 5,166,700	\$ 5,166,700	\$ 5,166,700
Expenditures			
Operational Expenses	\$ 5,066,547	\$ 4,954,793	\$ 4,742,752
Total Expenditures	\$ 5,066,547	\$ 4,954,793	\$ 4,742,752
Lapsed Balances	\$ 100,153	\$ 211,907	\$ 423,948
GENERAL ASSEMBLY COMPUTER EQUIPMENT REVOLVING FUND - 155			
Appropriations (Net of Transfers)	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Expenditures			
Purchase, Maintenance, and Rental of General Assembly Electronic Data Processing Equipment and Other Operational Purposes of the General Assembly	\$ 14,906	\$ 25,200	\$ 21,222
Total Expenditures	\$ 14,906	\$ 25,200	\$ 21,222
Lapsed Balances	\$ 1,585,094	\$ 1,574,800	\$ 1,578,778
GRAND TOTAL - ALL FUNDS			
Appropriations (Net of Transfers)	\$ 6,766,700	\$ 6,766,700	\$ 6,766,700
Total Expenditures	5,081,453	4,979,993	4,763,974
Lapsed Balances	\$ 1,685,247	\$ 1,786,707	\$ 2,002,726

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, and September 30, 2017, and have been reconciled to the System's records.

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

Note 3: The Civil Administrative Code (State Budget Law) (15 ILCS 20/50-22(b)) provides aggregate appropriations available for legislative operations for all funds for each fiscal year shall not be less than the aggregate appropriations made available for legislative operations during the immediately preceding fiscal year. The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's legislative branch agencies pursuant to this statute. Therefore, the System's Fiscal Year 2015 appropriation for Fund 001 and Fund 155 was carried forward to become the System's Fiscal Year 2017 expenditure authority for Fund 001 and Fund 155.

Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the System to pay for all costs incurred prior to July 1, 2018, using its Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 19 includes information from System management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2017 held by the System to be submitted against its Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
 LEGISLATIVE INFORMATION SYSTEM
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2018

	<u>Equipment</u>
Balance at July 1, 2016	\$ 6,210,030
Additions	762,556
Deletions	(15,029)
Net Transfers	<u>(814,076)</u>
Balance at June 30, 2017	<u>\$ 6,143,481</u>
Balance at July 1, 2017	6,143,481
Additions	1,066,641
Deletions	(409,278)
Net Transfers	<u>(763,465)</u>
Balance at June 30, 2018	<u>\$ 6,037,379</u>

Note: The above schedule has been derived from the Agency Report of State Property submitted to the Office of the State Comptroller and has been reconciled to the System's property records.

STATE OF ILLINOIS
 LEGISLATIVE INFORMATION SYSTEM
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Years Ended June 30,

	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Revenue Fund - 001			
Reimbursements, Jury Duty, and Recoveries	\$ 20	\$ -	\$ 4,322
Prior Year Refunds	-	1,008	-
Total Cash Receipts per System	<u>20</u>	<u>1,008</u>	<u>4,322</u>
Less - In Transit at End of Year	-	-	-
Plus - In Transit at Beginning of Year	-	-	-
Total Cash Receipts per State Comptroller's Records	<u><u>\$ 20</u></u>	<u><u>\$ 1,008</u></u>	<u><u>\$ 4,322</u></u>

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

AGENCY FUNCTIONS

The System, in accordance with the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/5-1), is under the direction of the Joint Committee on Legislative Support Services as a legislative support services agency. The System's primary responsibility is to provide information technology services to the General Assembly and its committees, commissions, and agencies.

The duties and responsibilities of the System consist of:

1. Establishing offices in the State's Capitol Complex and providing such services as are required by the General Assembly;
2. Studying and making recommendations concerning the application of information technology to the varied services required by the General Assembly;
3. Implementing information technology solutions as directed by the General Assembly;
4. Maintaining the complete text of the administrative rules in electronic form and cooperating with the Joint Committee on Administrative Rules and the Secretary of State in making that text available for use in publication of the Illinois Register and the Illinois Administrative Code;
5. Providing information technology services for the Legislative Reference Bureau, the Legislative Research Unit, the Clerk of the House of Representatives, and the Secretary of the Senate;
6. Providing information technology services to General Assembly's other committees, boards, agencies, and commissions within the resources available to the System; and,
7. Making legislative information available to the public via the internet.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

AGENCY FUNCTIONS (continued)

The Legislative Information System is made up of the following areas:

1. Administrative Services: Responsible for all the fiscal and personnel operations of the System. This section also works closely with other fiscal and personnel operations in the legislative branch and other agencies to coordinate accounting systems and reporting. Administrative Services is also responsible for the receipts and disbursements of the General Assembly Computer Equipment Revolving Fund.
2. Application Services: Develops, maintains, and supports the various applications used by the General Assembly. This includes analyzing needs and requests, proposing solutions, and providing training.
3. Systems Services: Installs, maintains, and supports the operating systems, back-end software, networks, and all hardware that supports other functions of the System. This includes monitoring performance and providing security.

PLANNING PROGRAM

The System's plan consists of a mission statement that provides a general statement of the System's goals. From this statement, general objectives have been developed that put the mission statement into specific productive outputs resulting in a multi-year work plan.

The major focus of the System is on operating and maintaining the existing applications and networks while implementing enhancements and upgrades. All applications and networks are constantly evaluated for effectiveness and performance. Communication is maintained with users to ensure all needed and desired service is being provided. Change requests are acknowledged, investigated, and evaluated; if accepted, resources are scheduled leading to development and implementation of the request. Hardware and software are constantly monitored and evaluated as well; if changes or upgrades are needed, they are implemented according to available resources and in conjunction with ongoing operations.

All implementations are prioritized and scheduled around legislative session to ensure the least likelihood of negative impact. Priorities and schedules are constantly in a state of flux and continually updated due to the sporadic schedule and changing needs of the General Assembly.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

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

General Assembly Computer Equipment Revolving Fund – 155

Purchase, Maintenance, and Rental of General Assembly Electronic Data Processing Equipment and Other Operational Purposes of the General Assembly

The decrease in expenditures was due to the four legislative leaders requesting necessary equipment and supplies during Fiscal Year 2017 and not requesting a similar amount of equipment and supplies during Fiscal Year 2018.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEAR 2017 AND 2016

No significant variations in expenditures between Fiscal Year 2017 and Fiscal Year 2016 were noted.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

General Revenue Fund – 001

The System receives minimal receipts. The receipts consist of reimbursements, recoveries, and prior year refunds. These receipts are expected to fluctuate between fiscal years. During Fiscal Year 2017, the System received a prior year refund for overpayment on software. During Fiscal Year 2018, the System received reimbursement for overpayment of employee per diem related to travel while on official State business.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

FISCAL YEAR 2018

There was no significant Lapse Period spending during Fiscal Year 2018.

FISCAL YEAR 2017

There was no significant Lapse Period spending during Fiscal Year 2017.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
COMPLIANCE EXAMINATION
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

All of the System's Fiscal Year 2016 and Fiscal Year 2017 costs were paid pursuant to continuing appropriation. The System did not have any outstanding unpaid invoices from either Fiscal Year 2016 or Fiscal Year 2017 after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016, and the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017, respectively.

In addition, Article 998 of Public Act 100-0021 authorized the System to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using the System's Fiscal Year 2018 appropriation for non-payroll expenditures. The System 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 System did not use its Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
COMPLIANCE EXAMINATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The System and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

Vendor Payment Program (VPP)

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State’s vendors arising from the State’s cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as “qualified purchasers” of accounts receivable from “participating vendors” who had submitted invoices which had not been paid by the State.

A participating vendor’s accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments (2) where 90 days have passed since the proper bill date, which is (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540) and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements.

The following chart shows the System’s VPP transactions for Fiscal Year 2017:

VPP TRANSACTIONS

Dollar Value	\$	<u>2017</u> 518,815
Vendors		4
Invoices		25

STATE OF ILLINOIS
 LEGISLATIVE INFORMATION SYSTEM
 COMPLIANCE EXAMINATION
INTEREST COSTS ON INVOICES
 For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Prompt Payment Interest Costs

The System calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor’s proper bill date through the date the State Comptroller issued a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2017. The Act (30 ILCS 540/3- 2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the System. The following chart shows the System’s prompt payment interest incurred related to Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2017, by fund:

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2017

Fund #	Fund Name	Invoices	Vendors	Dollar Value
001	General Revenue Fund	55	27	\$ 31,073
		<u>55</u>	<u>27</u>	<u>\$ 31,073</u>

STATE OF ILLINOIS
 LEGISLATIVE INFORMATION SYSTEM
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2018

(NOT EXAMINED)

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Administration	5	5	6
Application Development	8	8	8
Support Services	7	6	6
Systems	8	9	8
Total Average Employees	<u>28</u>	<u>28</u>	<u>28</u>

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

The System provides information technology solutions to the General Assembly, including its members, staff, and agencies. Services provided include:

- Desktop and laptop hardware and software;
- Server hardware and software;
- Network infrastructure, hardware, and software;
- Printers;
- Legislative application systems, including:
 - Drafting of bills, amendments, and resolutions;
 - Minutes of floor proceedings;
 - Tracking of legislation and bill status;
 - Engrossing and enrolling of legislation;
 - Maintenance of the Illinois Compiled Statutes database;
 - Committee postings;
 - Daily calendar preparation;
 - Journal preparation;
 - Transcription preparation;
 - Appointment messages;
 - Member laptops;
 - Chamber voting;
 - Committee operations;
 - Access to information on previous sessions of the General Assembly; and,
 - Maintenance of the Illinois Administrative Code database;
- Maintaining the General Assembly's www.ilga.gov web site;
- Audio/video support;
- Ethics training;
- Accounting;
- Property control;
- Timekeeping; and,
- Training.

In the interests of effectively and efficiently meeting the needs of the General Assembly, the System focuses on operating and maintaining existing systems and infrastructure while implementing necessary and appropriate enhancements and upgrades. The network infrastructure and all systems are constantly evaluated for effectiveness, performance, and security. Communication is maintained with users to ensure that all needed and desired services are being provided. Change requests are acknowledged, investigated, and evaluated; upon acceptance, resources are scheduled leading to development and implementation of the request. Hardware and software are constantly monitored and evaluated as well; if changes or upgrades are needed,

STATE OF ILLINOIS
LEGISLATIVE INFORMATION SYSTEM
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

they are implemented according to available resources and in conjunction with ongoing operations. Research is continual into new developments in information technology and their possible benefits for the General Assembly.

Specific efforts and accomplishments in this time period include:

- Continued implementation of Microsoft Hyper-V virtual services to reduce the System's physical footprint;
- Regular hardware and software maintenance and upgrades;
- Implemented the new Legislative Research Unit Research Tracking application;
- Implemented the rewritten Appropriation Drafting applications;
- Implemented a new firewall;
- Implemented the rewritten Minutes application;
- Rewrote the Time Entry System;
- Converted all legacy applications (20+) written in VB6 to VB.Net;
- Replaced the member laptops in both the House and Senate chamber;
- Migrated all LIS users to Exchange Online;
- Completed reworking the LIS network - simplified the structure, increased the speed, reduced equipment and doubled the internet bandwidth;
- Created and implemented new virtual web servers for test and production; and,
- Changed the General Assembly's www.ilga.gov web site to be multilingual.