

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

Performed as Special Assistant Auditors
for the Auditor General, State of Illinois

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2017

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STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

BUREAU OFFICIALS

For the Two Years Ended June 30, 2017

Executive Director	James W. Dodge
Deputy Director (Through November 30, 2017)	Mark Warnsing
Chief Fiscal Officer (Through December 31, 2017)	Shirley Hatchett

Board Members

As of June 30, 2017 the Board was comprised of:

Scott Kaiser, Assistant Secretary of the Senate (Chairperson)
Tim Anderson, Secretary of the Senate
Timothy Mapes, Clerk of the House
Brad Bolin, Assistant Clerk of the House

Bureau office is located at:

Capitol Building, Room 112
Springfield, IL 62706



STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU
ROOM 112 STATE HOUSE • SPRINGFIELD, IL 62706
PHONE: 217/782-6625

6 March 2018

Doehring, Winders & Co, LLP
1601 Lafayette Avenue
Mattoon, Illinois 61938

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Legislative Reference Bureau. 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 Reference Bureau's compliance with the following assertions during the two-year period ended June 30, 2017. Based on this evaluation, we assert that during the years ended June 30, 2016 and June 30, 2017, the State of Illinois, Legislative Reference Bureau has materially complied with the assertions below.

- A. The State of Illinois, Legislative Reference Bureau 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 Reference Bureau 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 Reference Bureau 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 Reference Bureau are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the State of Illinois, Legislative Reference Bureau have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

State of Illinois, Legislative Reference Bureau

James Dodge, Executive Director

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

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>This Report</u>	<u>Prior Report</u>
Findings	0	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
PRIOR FINDINGS NOT REPEATED			
A	9	Property Control Weakness	

EXIT CONFERENCE

The Bureau waived a formal exit conference in correspondence from James Dodge, Executive Director on February 26, 2018.

DOEHRING, WINDERS & CO. LLP

Certified Public Accountants

1601 LAFAYETTE AVENUE
MATTOON, ILLINOIS 61938

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

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Legislative Reference Bureau'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, 2017. The management of the State of Illinois, Legislative Reference Bureau is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Legislative Reference Bureau's compliance based on our examination.

- A. The State of Illinois, Legislative Reference Bureau 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 Reference Bureau 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 Reference Bureau 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 Reference Bureau 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 State of Illinois, Legislative Reference Bureau on behalf of the State or held in trust by the State of Illinois, Legislative Reference Bureau have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (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 Reference Bureau 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 Reference Bureau 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 Reference Bureau's compliance with specified requirements.

In our opinion, the State of Illinois, Legislative Reference Bureau complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2017.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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, 2017 and June 30, 2016 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, 2017 and June 30, 2016 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, 2015 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.

Mattoon, Illinois
March 6, 2018

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

CURRENT FINDINGS - STATE COMPLIANCE

No material findings were reported in the compliance examination of the State of Illinois, Legislative Reference Bureau for the two years ended June 30, 2017.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

PRIOR FINDINGS NOT REPEATED - STATE COMPLIANCE

A. Property Control Weaknesses

During the prior examination, the Legislative Reference Bureau (Bureau) did not maintain sufficient controls over the recording, reporting, and identification of State-owned equipment. Specifically, the purchases of equipment were not reported in the correct quarter on the "Agency Report of State Property" and the quarterly "Agency Reports of State Property" did not document evidence of management's review prior to submission to the Office of the State Comptroller. Additionally, equipment items were not tagged and transfers of property and equipment were not timely recorded in the Bureau's property and equipment listing.

During the current examination, our sample testing indicated the Bureau improved internal controls over the recording and reporting of State property. Specifically, our sample testing indicated the quarterly "Agency Reports of State Property" were accurately completed and reviewed by management prior to submission to the Office of the State Comptroller. Additionally, our sample testing indicated equipment items were properly tagged and the Bureau's property and equipment listing was timely updated as transactions occurred. (Finding Code No. 2015-001)

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section includes the following:

Fiscal Schedules and Analysis

Schedule of Appropriations, Expenditures and Lapsed Balances

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 Disclosures (Not Examined)

Alternative Financing in Lieu of Appropriations and Programs to
Address Untimely Payments to Vendors (Not Examined)

Interest Cost 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, 2017 and June 30, 2016 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 REFERENCE BUREAU

SCHEDULE 1

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

Fifteen Months Ended September 30, 2017

<u>Continuing Appropriations Fiscal Year 2017</u>	<u>Expenditure Authority</u>	<u>Expenditures Through 6/30/17</u>	<u>Lapse Period Expenditures 7/01 - 9/30/17</u>	<u>Total Expenditures</u>	<u>Balance Lapsed</u>
GENERAL REVENUE FUND - 001					
Operational expenses	\$ 2,489,400	\$ 2,281,174	\$ 56,705	\$ 2,337,879	\$ 151,521
Total Fiscal Year 2017	<u>\$ 2,489,400</u>	<u>\$ 2,281,174</u>	<u>\$ 56,705</u>	<u>\$ 2,337,879</u>	<u>\$ 151,521</u>

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

Note 2: Expenditure amounts are vouchers approved for payment by the Bureau and submitted to the Office of 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 Bureau's Fiscal Year 2015 appropriation was carried forward to become the Bureau's Fiscal Year 2017 expenditure authority.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 2

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

Fourteen Months Ended August 31, 2016

<u>Continuing Appropriations Fiscal Year 2016</u>	<u>Expenditure Authority</u>	<u>Expenditures Through 6/30/16</u>	<u>Lapse Period Expenditures 7/01 - 8/31/16</u>	<u>Total Expenditures</u>	<u>Balance Lapsed</u>
GENERAL REVENUE FUND - 001					
Operational expenses	\$ 2,489,400	\$ 2,287,416	\$ 67,662	\$ 2,355,078	\$ 134,322
Total Fiscal Year 2016	<u>\$ 2,489,400</u>	<u>\$ 2,287,416</u>	<u>\$ 67,662</u>	<u>\$ 2,355,078</u>	<u>\$ 134,322</u>

Note 1: Expenditure authority, appropriations, expenditures and lapsed balances were obtained from the Office of the State Comptroller's records as of September 30, 2016 and have been reconciled to the Bureau's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Bureau and submitted to the Office of 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 Bureau's Fiscal Year 2015 appropriation was carried forward to become the Bureau's Fiscal Year 2016 expenditure authority.

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

	For the Fiscal Years Ended June 30,		
	2017 Continuing Appropriations	2016 Continuing Appropriations	2015 PA 98-0679
<u>General Revenue Fund - 001</u>			
Appropriations (Net After Transfers)	\$ 2,489,400	\$ 2,489,400	\$ 2,489,400
Expenditures			
Operational expenses	2,337,879	2,355,078	2,431,964
Lapsed Balances	\$ 151,521	\$ 134,322	\$ 57,436

Note 1: For Fiscal Year 2017 and Fiscal Year 2016, expenditure authority, appropriations, expenditures and lapsed balances were obtained from the Office of the State Comptroller's records as of September 30, 2017 and September 30, 2016, respectively, and have been reconciled to the Bureau's records. For Fiscal Year 2015, appropriations, expenditures and lapsed balances were obtained from the Bureau's records and have been reconciled to the records of the Office of the State Comptroller.

Note 2: Expenditure amounts are vouchers approved for payment by the Bureau and submitted to the Office of 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 Bureau's Fiscal Year 2015 appropriation was carried forward to become the Bureau's Fiscal Year 2016 and Fiscal Year 2017 expenditure authority.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 4

SCHEDULE OF CHANGES IN STATE PROPERTY

For the Two Years Ended June 30, 2017

	<u>Equipment</u>
Balance, July 1, 2015	\$ 393,019
Additions	125,587
Deletions	(126,752)
Net Transfers	<u>(5,307)</u>
Balance, June 30, 2016	386,547
Additions	-
Deletions	-
Net Transfers	<u>-</u>
Balance, June 30, 2017	<u><u>\$ 386,547</u></u>

Note: The above schedule has been derived from Bureau records which have been reconciled to property reports submitted to the Office of the State Comptroller.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SCHEDULE 5

COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Fiscal Years Ended June 30,

	2017	2016	2015
<u>General Revenue Fund 001</u>			
Subscriptions or Publications	\$ 440	\$ 660	\$ 825
Reimbursement for Jury Duty / Recoveries	-	35	498
Prior Year Refund	-	-	146
Total cash receipts per Bureau	440	695	1,469
Less: Deposits in transit end of year	-	-	-
Plus: Deposits in transit beginning of year	-	-	-
Total cash receipts per State Comptroller	\$ 440	\$ 695	\$ 1,469

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

AGENCY FUNCTIONS AND PLANNING PROGRAM
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

AGENCY FUNCTIONS

The Legislative Reference Bureau (Bureau) is a service bureau responding to the needs of the General Assembly pursuant to the Legislative Reference Bureau Act (25 ILCS 135) and the Legislative Commission Reorganization Act of 1984 (25 ILCS 130). The Bureau was created June 26, 1913.

The Joint Committee on Legislative Support Services directs the Bureau and also determines many of the policies for the Bureau. The Bureau is governed by a Board that consists of the Secretary and Assistant Secretary of the Senate and the Clerk and Assistant Clerk of the House of Representatives.

The Legislative Reference Bureau is located in the Capitol Building, Room 112, Springfield, Illinois 62706. The main duties of the Bureau consist of:

- Establishing a reference bureau (legal library) in the State Capitol to collect laws, books, periodicals, and other printed material adapted to the needs of the members of the General Assembly in the performance of their official duties.
- Collecting, summarizing, and indexing all bills, resolutions, and amendments introduced in the General Assembly and preparing, printing and distributing a Legislative Synopsis and Digest for the members periodically when the General Assembly is in session. Subscriptions are available to the general public for a fee of \$55 each.
- Offering such legal assistance and information as may be practicable in the preparation of bills, resolutions, and amendments and other legislative documents to be introduced into the General Assembly by a member. Attorneys employed by the Bureau provide this service to legislators on a non-partisan basis in a confidential attorney-client relationship.
- Recommending revisions, simplifications, and rearrangements of existing statutory law and the elimination of obsolete, superseded, duplicated, and unconstitutional statutes or parts of statutes.
- Reviewing all reported decisions of the Federal Courts and the Supreme and Appellate Courts of Illinois and recommending technical corrections in the statutes to comply with these decisions.
- Preparing revisions to conform the statutes to any reorganization of the executive branch taking effect pursuant to executive order of the Governor under Article V, Section 11 of the Constitution and the Executive Reorganization Implementation Act.
- Maintaining a computer memory system containing the Illinois Compiled Statutes with current revisions. Information from that system is to be provided to the members and agencies of the General Assembly and the Attorney General. The Legislative Information System is providing the computer time for this memory system. In addition, the Bureau is required (25 ILCS 140/2 and 25 ILCS 135/5.04) to make this system available to the public or other governmental entities and agencies, subject to the requirement that the quality of the service to the Bureau, the General Assembly or the Attorney General shall not be reduced. The Bureau has adopted rates and conditions and has specified charges regarding the offering of this service.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

AGENCY FUNCTIONS (Continued)

- Supervising the participation of the State of Illinois in the National Conference of Commissioners on Uniform State Laws, and representing the State of Illinois on that commission (25 ILCS 135/5.07). In connection with these responsibilities, the Bureau is to examine those subjects on which uniformity with the laws of other states is desirable and is to ascertain the best means to affect uniformity in the laws of the states.

PLANNING PROGRAM

The Legislative Reference Bureau is a responsive agency with its operations and programs specified by the legislature in accordance with its legislative mandates. As a result, the Bureau does not have formal written goals and objectives, but instead operates to fulfill these mandates in a timely and efficient manner.

The Bureau does plan, on a short-term basis, for anticipated needs of the General Assembly and budgets time and appropriations accordingly. The small size of the Bureau enables the Executive Director to personally monitor the needs and to review personnel performance in fulfilling the mandates of the Bureau.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

There were no significant variations in expenditures for the two years ended June 30, 2017. Significant variations for this analysis were defined as variations greater than \$7,000 and 20%.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

There were no significant variations in receipts for the two years ended June 30, 2017. Significant variations for this analysis were defined as variations greater than \$7,000 and 20%.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

The Bureau's lapse period spending of \$56,705 for Fiscal Year 2017 and \$67,662 for Fiscal Year 2016 as shown in the Schedule of Appropriations, Expenditures and Lapsed Balances, represented 2.42% and 2.87% of the total expenditures, respectively. There was no significant lapse period spending for the years ended June 30, 2017 and June 30, 2016 which exceeded twenty percent (20%) of the total expenditure line item.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

BUDGET IMPASSE DISCLOSURES
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

Payment of Prior Year Costs in Future Fiscal Years:

All of the Bureau's Fiscal Year 2016 and Fiscal Year 2017 costs were paid pursuant to continuing appropriations. The Bureau 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.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

Transactions Involving the Illinois Finance Authority

The Bureau and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016 and Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Bureau's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2016 and Fiscal Year 2017.

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

INTEREST COST ON INVOICES
(NOT EXAMINED)

For the Two Years Ended June 30, 2017

Prompt Payment Interest Costs:

The Bureau 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 issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016 and 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 Bureau. The following chart shows the Bureau's prompt payment interest incurred related to Fiscal Year 2016 and Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2016 and June 30, 2017, by fund:

Prompt Payment Interest Incurred

Year Ended June 30, 2016

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
001	General Revenue Fund	12	4	\$ 326

Prompt Payment Interest Incurred

Year Ended June 30, 2017

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
001	General Revenue Fund	91	33	\$ 4,588

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

AVERAGE NUMBER OF EMPLOYEES
(NOT EXAMINED)

For the Years Ended June 30,

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

<u>Function</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Administrative	6	6	6
Professional	11	12	12
Clerical	12	13	13
Total average full-time employees	<u>29</u>	<u>31</u>	<u>31</u>

STATE OF ILLINOIS
LEGISLATIVE REFERENCE BUREAU

SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)

For the Years Ended June 30,

Legislative Digest Statistics

The Legislative Digest is a synopsis of the legislation before both houses of the General Assembly. A comparative schedule of expenditures connected with preparing, publishing, and distributing the Legislative Digest follows:

	2017	2016	2015
Printing and paper stock	\$ 24,188	\$ 60,722	\$ 34,292
Contractual			
Mailing service, boxes	978	3,130	2,304
Binding for library	-	-	-
Postage	1,075	2,460	3,113
Total	\$ 26,241	\$ 66,312	\$ 39,709

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	2017	2016	2015
Number of paid subscriptions	8	12	15
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The Legislative Reference Bureau maintains records of requests from members of the General Assembly. These records include: bills, amendments, resolutions and conference committee reports. During the 99th General Assembly, there were 32,311 total drafting requests for all types of documents, and there have been 19,657 total drafting requests for all types of documents as of September 30, 2017 for the 100th General Assembly.