

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH**

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

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

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

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AGENCY OFFICIALS

Director (02/11/19 - Present)	Ngozi Ezike, M.D.
Director (07/01/17 - 02/10/19)	Nirav D. Shah, M.D., J.D.
Assistant Director (06/08/20 - Present)	Amaal Tokars
Assistant Director (06/01/20 - 06/07/20)	Vacant
Assistant Director (04/16/19 - 05/31/20)	Evonda Thomas-Smith
Assistant Director (01/01/19 - 04/15/19)	Vacant
Assistant Director (07/01/17 - 12/31/18)	Don Kauerauf
Chief of Staff (04/16/19 - Present)	Justin DeWitt
Chief of Staff (07/01/17 - 04/15/19)	Erik Rayman
Chief Internal Auditor (11/18/19 - Present)	Candice Long
Chief Internal Auditor (04/14/19 - 11/17/19)	Vacant
Chief Internal Auditor (06/19/18 - 04/13/19)	Thomas Alger
Chief Internal Auditor (03/01/18 - 06/18/18)	Vacant
Chief Internal Auditor (07/01/17 - 02/28/18)	Joel Meints
General Counsel (05/04/18 - Present)	Snigdha Acharya
General Counsel (Acting) (04/20/18 - 05/03/18)	Snigdha Acharya
General Counsel (07/01/17 - 04/19/18)	Kyle Stone
Office of Men's Health	Vacant
Office of Performance Management (05/16/19 - Present)	Sylvia Riperton-Lewis
Office of Performance Management (01/01/19 - 05/15/19)	Vacant
Office of Performance Management (09/18/17 - 12/31/18)	Ravinder Sahota
Office of Performance Management (08/16/17 - 09/17/17)	Vacant
Office of Performance Management (07/01/17 - 08/15/17)	Nicole Curtis
Chief Governmental Affairs (05/01/19 - Present)	Laura Vaught
Chief Governmental Affairs (08/01/18 - 04/30/19)	Nick Florian
Chief Governmental Affairs (06/01/18 - 07/31/18)	Vacant
Chief Governmental Affairs (07/01/17 - 05/31/18)	Bryan Clow
Chief Minority Health Services	Veronica Halloway

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AGENCY OFFICIALS (Continued)

Deputy Directors:

Office of Policy, Planning, and Statistics (09/01/19 - Present)	Tiefu Shen, M.D.
Office of Policy, Planning, and Statistics (04/16/19 - 08/31/19)	Vacant
Office of Policy, Planning, and Statistics (07/01/17 - 04/15/19)	Bill Dart
Office of Finance and Administration (10/16/17 - Present)	Vicki Wilson
Office of Finance and Administration (Acting) (07/01/17 -10/15/17)	Ted Hasara
Office of Health Care Regulation	Debra Bryars
Office of Women's Health Planning and Family Services	Shannon Lightner-Gometz
Office of Human Resources (08/16/19 - Present)	Robin Tucker
Office of Human Resources (07/01/17 - 08/15/19)	Siobhan Johnson
Office of Preparedness and Response	Winfred Rawls
Office of Health Promotion (12/01/19 - Present)	Karen Mancera-Cuevas
Office of Health Promotion (09/16/19 - 11/30/19)	Vacant
Office of Health Promotion (07/01/17 - 09/15/19)	Conny Moody
Office of Health Protection (Acting) (06/01/20 - Present)	Brandy Lane
Office of Health Protection (07/01/17 - 05/31/20)	Molly Lamb
Office of Information Technology	Michael McCarten

Department offices are located at:

525-535 West Jefferson Street
Springfield, Illinois 62761

122 South Michigan Avenue
Chicago, Illinois 60603



MANAGEMENT ASSERTION LETTER

June 11, 2020

E. C. Ortiz & Co., LLP
815 W. Van Buren Street, Suite 500
Chicago, Illinois 60607

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Department of Public Health (Department). 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 Department's compliance with the following assertions 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 Department has materially complied with the specified requirements below, except as identified in the Schedule of Findings.

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

Yours truly,

Illinois Department of Public Health

SIGNED ORIGINAL ON FILE

Dr. Ngozi Ezike
Director

SIGNED ORIGINAL ON FILE

Vicki Wilson
Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Snigdha Acharya
Chief Legal Counsel

**STATE OF ILLINOIS
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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 qualified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	26	28
Repeated findings	22	18
Prior recommendations implemented or not repeated	6	6

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	13	2017	Inadequate Controls over the Administration of State Vehicles	Material Weakness and Material Noncompliance
2019-002	20	2017	Noncompliance with the MC/DD Act	Material Weakness and Material Noncompliance
2019-003	26	2017	Property Control Weaknesses	Material Weakness and Material Noncompliance

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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
2019-004	30	2017	Inadequate Administration and Monitoring of Awards and Grants Programs	Significant Deficiency and Noncompliance
2019-005	32	2017	Lack of Controls over Contracts	Significant Deficiency and Noncompliance
2019-006	34	2017	Failure to Comply with the Fiscal Control and Internal Auditing Act	Significant Deficiency and Noncompliance
2019-007	36	2017	Inadequate Controls over Approval and Reporting of Overtime	Significant Deficiency and Noncompliance
2019-008	38	2017	Failure to Employ an Adequate Number of Surveyors	Significant Deficiency and Noncompliance
2019-009	40	2017	Inadequate Controls over Computer Inventory	Significant Deficiency and Noncompliance
2019-010	42	2017	Employee Performance Evaluations Not Conducted Timely	Significant Deficiency and Noncompliance
2019-011	44	2017	Failure to Submit and Accurately File Required Reports	Significant Deficiency and Noncompliance
2019-012	47	2017	Noncompliance with Distressed Facilities Provisions of the Nursing Home Care Act	Significant Deficiency and Noncompliance
2019-013	49	2017	Lack of Controls over Monthly Reconciliations	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
2019-014	51	2017	Failure to Establish Policies and Procedures on Alzheimer's Disease and Related Disorders	Significant Deficiency and Noncompliance
2019-015	53	2017	Inadequate Controls over Employee Time Reporting	Significant Deficiency and Noncompliance
2019-016	55	2017	Inadequate Internal Controls over Commodities	Significant Deficiency and Noncompliance
2019-017	57	2017	Noncompliance with the Compassionate Use of Medical Cannabis Pilot Program Act	Significant Deficiency and Noncompliance
2019-018	59	2017	Statutory Committee and Board Requirements	Significant Deficiency and Noncompliance
2019-019	61	2017	Noncompliance with the Breast Cancer Patient Education Program	Significant Deficiency and Noncompliance
2019-020	64	2017	Weaknesses with Payment Card Industry Data Security Standards	Significant Deficiency and Noncompliance
2019-021	66	2017	Inadequate Controls over Voucher Processing	Significant Deficiency and Noncompliance
2019-022	68	2017	Formal Department Rules Not Adopted	Significant Deficiency and Noncompliance
2019-023	70	New	Failure to Develop and Disseminate Information Mandated by State Law	Significant Deficiency and Noncompliance
2019-024	72	New	Noncompliance with the Health Care Worker Background Check Act	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

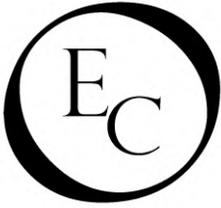
<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
2019-025	74	New	Noncompliance with the Plumbing License Law	Significant Deficiency and Noncompliance
2019-026	75	New	Inadequate Controls over Accounts Receivable	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	77	2017	Inadequate Controls over Receipts
B	77	2017	Failure to Establish Joint Rules to Streamline Contracting Process
C	77	2017	Weaknesses Regarding Systems Development and Change Control Procedures
D	78	2017	Noncompliance with the Mandated Duties of the Advisory Committee on Neonatal Abstinence Syndrome
E	78	2017	Depreciation Expense Not Adequately Calculated and Reported and Access Rights Not Timely Cancelled
F	78	2017	Insufficient Reimbursements for Vaccines for Children Program

EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Ngozi Ezike, Director, on May 28, 2020. The responses to the recommendations were provided by Candice Long, Chief Internal Auditor, in a correspondence dated June 5, 2020.



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

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Department of Public Health (Department) 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 Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Department 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 Department 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 Department 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 Department 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 Department on behalf of the State or held in trust by the Department 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 Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department 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 opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the Department during the two years ended June 30, 2019. As described in the accompanying Schedule of Findings as items 2019-001 to 2019-003, the Department 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 deviations from the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed other 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 2019-004 to 2019-026.

The Department's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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 Department 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 Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test

and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 material weaknesses 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 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 in internal control described in the accompanying Schedule of Findings as items 2019-001 to 2019-003 to be material weaknesses.

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 2019-004 to 2019-026 to be significant deficiencies.

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

The Department's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department's responses were not subjected to the procedures applied in the compliance 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 Department'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 8 and the Analysis of Operations Section are presented for purposes of additional analysis. Such information is the responsibility of Department 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 8. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 8 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 8 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
June 11, 2020

**STATE OF ILLINOIS
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CURRENT FINDINGS – STATE COMPLIANCE

2019-001. **FINDING** (Inadequate Controls over the Administration of State Vehicles)

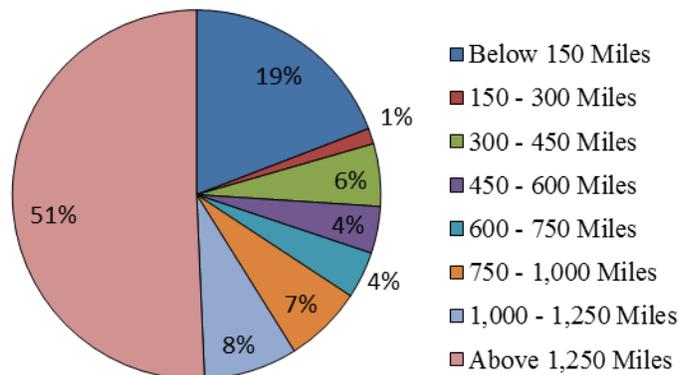
The Illinois Department of Public Health (Department) did not exercise adequate internal controls over State vehicles.

The Department’s fleet consisted of 84 vehicles at June 30, 2018 and 96 vehicles at June 30, 2019. Of those vehicles, 42 were personally assigned to employees during Fiscal Year 2018 and 38 in Fiscal Year 2019.

During testing, we noted the following:

- The Department had not performed an analysis of its automobiles to determine whether maintaining each vehicle could be justified as the most cost effective solution for the specific operational needs of the Department. The auditors analyzed the total activity of the Department’s vehicles used during Fiscal Years 2018 and 2019. The Department’s vehicles traveled between 1 and 41,791 miles during Fiscal Year 2018, and 2 and 44,596 miles during Fiscal Year 2019, with the following charts showing the average monthly vehicle utilization:

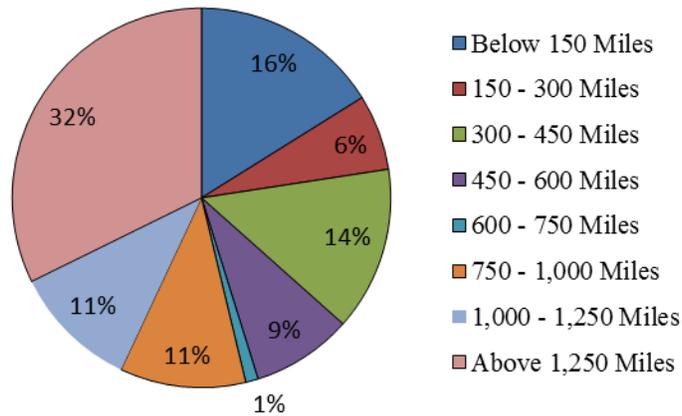
**FY18 PERCENTAGE OF AGENCY VEHICLES BY
AVERAGE MILEAGE PER MONTH**



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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

**FY19 PERCENTAGE OF AGENCY VEHICLES BY
AVERAGE MILEAGE PER MONTH**



The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently and effectively. Good internal control over vehicles includes performing an economic break-even analysis and keeping vehicles when the vehicle can be used at or beyond that level or when the Department can justify why a less than economic break-even is necessary because there is no other alternative available to carry out the Department’s mission.

Additionally, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.620) requires the Department to regularly survey its inventory to identify transferable equipment that is no longer needed and/or useful to the Department and report it to the Property Control Division of the Department of Central Management Services (CMS).

- Three of nine (33%) vehicle accident reports reviewed were submitted from two to 123 days late.

The Code (44 Ill. Admin. Code 5040.520) requires vehicle accidents to be reported to law enforcement, the CMS Auto Liability Unit, and the agency on the vehicle accident form within seven calendar days or the driver and agency risk forfeiture of coverage under the State’s auto liability plan.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

- The Department did not ensure its vehicles were properly maintained during the engagement period. The auditors reviewed the maintenance records for 51 vehicles and noted the following:
 - Thirty-nine (76%) vehicles tested received oil changes from 859 to 10,379 miles past the allowed oil change interval. Additionally, one (2%) vehicle tested did not receive an oil change during the engagement period.
 - Thirty-three (65%) vehicles tested did not receive a tire rotation as required.
 - Fourteen (27%) vehicles tested did not undergo an annual inspection during the engagement period.

The Code (44 Ill. Adm. Code 5040.410(a)) requires agencies to have vehicles inspected at least once per year and to maintain vehicles in accordance with CMS schedules for proper care and maintenance of vehicles. In addition, the Code (44 Ill. Adm. Code 5040.400) requires all State-owned or leased vehicles to undergo regular service and/or repair in order to maintain the vehicles in road worthy, safe, operating condition and appropriate cosmetic condition.

- The Department did not exercise adequate control over the personal use of State vehicles. The auditors noted the following:
 - Seventy-six (100%) monthly vehicle logs and vehicle use certification forms tested were not reviewed and reconciled for the determination of the fringe benefit value submitted for tax purposes. The Department only used the commuting days reflected in the certification forms to report fringe benefits. In addition, 15 of 76 (20%) monthly vehicle logs and vehicle use certification forms tested differed as to the number of commuting days the State vehicle was used, resulting in understatements of reported fringe benefit payments for tax purposes totaling \$255 and \$39 in Fiscal Years 2018 and Fiscal Year 2019, respectively.
 - Twenty-nine of 76 (38%) vehicle use certification forms tested were not submitted to the Payroll Division on the 10th of the month following the usage. The vehicle use certification forms were submitted from 12 to 27 days late.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

- For one of 51 (2%) employees tested who was assigned a State vehicle, the Department was unable to provide justification for the commuting miles of more than 30% of the vehicle’s total mileage. The employee had commuting miles of 588 miles or 69% of the vehicle’s total mileage during Fiscal Year 2018.

The Internal Revenue Services’ Employer’s Tax Guide to Fringe Benefits (Publication 15-B) and Section III of the Department’s Vehicle Policy states that any commute that an individual makes with an assigned vehicle is considered a fringe benefit and is to be valued at \$1.50 per one-way commute, or \$3 per day. Fringe benefits are to be included in the employee’s wages for tax purposes.

Section III of the Department’s Vehicle Policy requires employees to record all days the State vehicle is driven for commuting purposes and report it to the agency Payroll Division on the 10th of the month following the usage. No employee should be assigned to a State vehicle solely for the purpose of commuting. Any employee who at the end of a 12-month period exceeds more than 30% of the vehicle’s total mileage as commuting mileage must submit a justification to the Agency Head for review.

- The Department did not exercise adequate control over the required annual certifications of licensure and automobile liability coverage form (certification form). Forty-nine of 91 (54%) employees tested did not have the certifications on file. Forty-two certifications pertained to Fiscal Year 2018 and seven to Fiscal Year 2019.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires every employee of a State agency who is assigned a specific State-owned or leased vehicle on an ongoing basis to provide annual certification to the chief executive officer of the agency affirming that the employee is duly licensed to drive and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business. The certification is required to be provided during the period July 1 through July 31 of each calendar year or within 30 days of any new vehicle assignment of a vehicle, whichever is later.

- The Department did not timely and properly report vehicle assignments to CMS. The auditors noted the following:

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

- The Fiscal Year 2018 Annual Report on Individually Assigned Vehicles was not timely submitted to CMS. The Department submitted the report in November 2019 upon notification by the auditors of the Department’s noncompliance with the reporting requirement.
- Ten changes to vehicle assignments were not reported to CMS as required.

The Illinois Administrative Code (44 Ill. Adm. Code 5040.340) requires agencies to report to CMS annually and when changes occur, the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, and the employee’s headquarters and residence.

Department management stated, as they did during the prior engagement period, the deficiencies were due to staff turnover, competing priorities, and a lack of policies and procedures.

Failure to perform an analysis of the Department’s vehicles to determine whether maintaining each vehicle can be justified as the most cost effective solution for the specific operational needs of the Department could result in unnecessary use of State funds to acquire and maintain vehicles not necessary for operations. The failure to maintain documentation and timely complete and submit accident reports risks forfeiture of coverage under the Self-Insured Motor Vehicle Liability Plan. Regular maintenance on State vehicles ensures the safety and efficiency of State vehicles, including better fuel economy and fewer expenditures related to the repair or replacement of vehicles, lower fleet operating costs, reduced vehicle down time and conservation of limited State resources. In addition, obtaining certification of license and vehicle liability coverage helps to prevent uninsured, underinsured and/or unlicensed drivers operating State vehicles while performing State business. Untimely and inadequate reporting of reasons for the insufficient use of personally assigned vehicles limits the State’s ability to maximize fleet efficiency. Further, the failure to properly report vehicle assignment changes to CMS lessens government oversight for fleet efficiency and accountability for State resources. (Finding Code No. 2019-001, 2017-017, 2015-018, 2013-015, 11-13, 09-14, 07-17)

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
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For the Two Years Ended June 30, 2019**

CURRENT FINDINGS – STATE COMPLIANCE (Continued)

RECOMMENDATION

We recommend the Department:

- Perform an analysis of its automobiles to determine whether each vehicle can be justified as the most effective solution for the Department’s specific operational needs.
- Monitor the submission of accident reports to ensure the requirements are being met as required by the Illinois Administrative Code and the State of Illinois-Self Insured Motor Vehicle Liability Plan.
- Enforce vehicle maintenance schedules to ensure vehicle safety, to reduce future year expenditures for repairs, and to extend the useful lives of vehicles.
- Enforce controls to ensure the proper reporting of fringe benefits and documentation related to the personal use of State vehicles.
- Review and enforce procedures over the timely filing of the required annual certifications of license and liability insurance.
- Remind staff of reporting requirements, and develop a monitoring process to ensure all employee vehicle assignment changes, as well as the required annual report on individually assigned vehicles, are submitted to CMS by the established due date.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will request from the Department of Central Management Services at the time of each vehicle annual inspection any recommendations for vehicle care. Mileage records are being maintained for both personally assigned vehicles and pool vehicles. Vehicles are assigned and managed in a manner to ensure that the most cost-effective use of vehicles is exerted. Quarterly monitoring of vehicle usage assessments will ensure that the Department maintains adequate controls over management and assignments.

At the required time interval, the Department will ensure that all State employees assigned or otherwise, complete, sign, and submit a State vehicle insurance liability

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form certifying compliance with the Illinois Vehicle Code (625 ILCS 5/7-601(c)) with respect to license and insurance coverage. Additionally, to ensure full compliance, each new employee upon hire, must sign a vehicle insurance certification form as part of a condition of employment.

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2019-002. **FINDING** (Noncompliance with the MC/DD Act)

The Illinois Department of Public Health (Department) did not comply with provisions of the MC/DD Act (Act). The Act, effective July 29, 2015, required long-term care facilities for individuals under age 22 to be known and licensed as medical complexes for the developmentally disabled under the Act instead of the Intermediate Care Facility/Individual Intellectually Disabled (ID/DD) Community Care Act.

During our testing of certain provisions of the Act, we noted the following:

- The Department implemented a procedure to conduct interim on-site reviews of large or complex construction projects at the facilities and an expedited process for emergency repairs or replacement of like equipment. However, the Department did not establish the rules for the procedure and expedited process as required. The Act (210 ILCS 46/3-202.5(h)) requires the Department to establish, by rule, a procedure to conduct on site review of large or complex construction projects. Additionally, the Act (210 ILCS 46/3-202.5(i)) requires the Department to establish, by rule, an expedited process for emergency repairs or replacement of like equipment.

Department management indicated their failure to enact rules for the process and the procedure was an oversight.

- During testing of the inspections conducted for the State license renewals of the 10 MC/DD facilities during Fiscal Year 2018 and Fiscal Year 2019, we noted the following:
 - Eight (80%) facilities did not provide comments or documentation within 10 days of receipt of the copy of the inspection report.
 - One (10%) facility was inspected by the Department more than 120 days prior to license renewal.
 - One (10%) facility was inspected by the Department after the renewal license had been issued.

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The Act (210 ILCS 46/3-212(a)) requires the Department to inspect, survey, and evaluate every facility to determine compliance with applicable licensure requirements and standards. The inspection should occur within 120 days prior to license renewal. The Act (210 ILCS 46/3-212(c)) requires the Department to submit a copy of the report to the licensee upon completion of each inspection, survey, and evaluation and upon exiting the facility. The licensee is required to provide within 10 days of receipt of the copy of the report, comments, or documentation which may refute findings in the report, explain extenuating circumstances that the facility could not reasonably have prevented, or which indicate methods and timetables for correction of deficiencies described in the report.

Department management indicated that the issues noted were due to oversight.

- The Department did not promulgate rules defining the circumstances under which a ban on new admissions to a facility licensed under this Act may be imposed. The Act (210 ILCS 46/3-119.1(b)) requires the Department to promulgate rules defining the circumstances under which a ban on new admissions may be imposed.

Department management stated amendments to the Administrative Code have been drafted by the Department, with the legal division, but they were included with numerous other amendments under review and were waiting for approval.

- The Administrative Code was not updated to address the requirement that each policy should include the periodic review of the use of restraints. The Act (210 ILCS 46/2-106(a)) requires the Department to, by rule, designate certain devices as restraints, including at least all those devices which have been determined to be restraints by the United States Department of Health and Human Services in interpretive guidelines issued for the purposes of administering Titles XVIII and XIX of the Social Security Act. The Act (210 ILCS 46/2-106(b)) further requires the Department to establish, by rule, the provisions that the policy must include, to the extent practicable, to be consistent with the requirements for participation in the federal Medicare program. Each policy shall include periodic review of the use of restraints.

Department management stated, as they did during the prior engagement period, amendments to the Administrative Code have been drafted by the Department,

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with the legal division, but they are included with numerous other amendments under review and waiting for approval of revisions.

- The Administrative Code was not updated to address the following requirements: (1) informed consent for psychotropic medication requires, at a minimum, a discussion with the resident’s physician, a registered pharmacist, or a licensed nurse, and (2) the use of standardized consent forms designated by the Department. The Act (210 ILCS 46/2-106.1) requires the Department to adopt, by rule, the standards for unnecessary drugs contained in interpretive guidelines issued by U.S. Department of Health and Human Services for purposes of administering Titles XVIII and XIX of the Social Security Act. The Department is further required to adopt, by rule, a protocol specifying how informed consent for psychotropic medication may be obtained or refused. The protocol shall require, at a minimum, a discussion between (1) the resident or the resident's authorized representative and (2) the resident's physician, a registered pharmacist who is not a dispensing pharmacist of the facility where the resident lives, or a licensed nurse about the possible risks and benefits of a recommended medication and the use of standardized consent forms designated by the Department.

Department management stated, as they did during the prior engagement period, amendments to the Administrative Code have been drafted by the Department, with the legal division, but they are included with numerous other amendments under review and waiting for approval of revisions.

- The Department did not develop a de-identified database of residents who have injured facility staff, facility visitors, and other residents. The Act (210 ILCS 46/2-201.5(d)) requires the Department to develop and maintain a de-identified database of residents who have injured facility staff, facility visitors, or other residents, and the attendant circumstances, solely for the purposes of evaluating and improving resident pre-screening and assessment procedures and the adequacy of Department requirements concerning the provision of care and services to residents.

Department management stated, as they did during the prior engagement period, a de-identified database of residents who have injured facility staff, visitors, and other residents was not developed due to funding not being provided for the development of the database. They further stated such

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incidents are minimal due to the severity of the residents' disabilities, and all facilities are required to report such incidents to the Department, and review of such incidents are included in the Department's annual survey process.

- The Department did not keep a continuing record of all residents determined to be identified offenders and did not report the number of identified offender residents to the General Assembly on an annual basis as required. The Act (210 ILCS 46/2-201.6(f)) requires the Department to keep a continuing record of all residents determined to be identified offenders and to report the number of identified offender residents annually to the General Assembly.

Department management stated, as they did during the prior engagement period, a continuing record of all residents determined to be identified offenders was not available due to the established management tools not keeping pace with the amendatory acts which segregated these providers from other long term care providers.

- The Department did not maintain updated information on the facilities database posted on its website. Except for the inspection reports, which were current, the information posted by the Department was for the period December 31, 2014. The Act (210 ILCS 46/3-304.1(a)(2)) requires the Department to make available to the public in electronic form information regarding MC/DD facilities. The Act (210 ILCS 46/3-210) requires the facility to retain the following information for inspection: a complete copy of every inspection report of the facility received from the Department during the past 5 years; a copy of every order pertaining to the facility issued by the Department or a court during the past 5 years; a description of the services provided by the facility and the rates charged for those services and items for which a resident may be separately charged; a copy of the statement of ownership; a record of personnel employed or retained by the facility who are licensed, certified or registered by the Department of Financial and Professional Regulation; and a copy of the current Consumer Choice Information Report.

Department management indicated that their failure to update the information on their website was an oversight.

- The Administrative Code was not updated to address the requirement which requires submission of a written notification within one day. The Act (210

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ILCS 46/2-208(b)) requires the Department to require the facility to submit written notification of any unusual incident, abuse, or neglect within one day after the unusual incident, abuse, or neglect occurring.

Department management stated, as they did during the prior engagement period, amendments to the Administrative Code have been drafted by the Department, with the legal division, but they are included with numerous other amendments under review and waiting for approval of revisions.

- The Department did not include the verification of the submission of the facility's current Consumer Choice Information Report during their Fiscal Year 2018 and Fiscal Year 2019 inspections. The Act (210 ILCS 46/2-214(c)) requires the Department to include the verification of the submission of the facility's current Consumer Choice Information Report when conducting inspection, survey, and evaluation of the facility's compliance with applicable licensure requirements and standards.

Department management stated the Act was effective July 29, 2015 but they did not enact rules regarding the Consumer Choice Information Report until February 26, 2019, so the information was not included.

Failure to carry out these mandated duties does not achieve the legislative intent for the affected program, which is to provide adequate long term care for the under age 22 MC/DD facilities. (Finding Code No. 2019-002, 2017-024)

RECOMMENDATION

We recommend the Department ensure it complies with all provisions of the Act.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department plans and is currently ensuring compliance with all provisions of the Act. The Department has reviewed the following issues highlighted during the compliance examination and will submit the following to ensure compliance:

- The Act (210 ILCS 46/3-202.5(h)) and (210 ILCS 46/3-202.5(i)) - The Department has reviewed and updated 390.2610(h) and 390.2910(d) and will

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submit for approval to the Developmental Disabilities (DD) Advisory Board and then forward to the Joint Committee on Administrative Rules (JCAR) for final approval and implementation.

- The Act (210 ILCS 46/3-212(a)) and (210 ILCS 46/3-212(c)) - The Department has reviewed and updated its internal review process related to survey schedules/scheduling. Additionally, the Department has updated its Quality Assurance process to ensure timely review of the licensee plan of correction or the licensee refutations of stated deficiencies.
- The Act (210 ILCS 46/3-119.1(b)) - The Department has reviewed and updated 390.630(g), (h), and (i) and will submit for approval to the DD Advisory Board and then forward to JCAR for final approval and implementation.
- The Act (210 ILCS 46/2-106(a)) - The Department has reviewed and updated 390.1310 and will submit for approval to the DD Advisory Board and then forward to JCAR for approval and implementation.
- The Act (210 ILCS 46/2-106.1) - The Department has reviewed and updated 390.1316 and will submit for approval to the DD Advisory Board and then forward to JCAR for final approval and implementation.
- The Act (210 ILCS 46/2-201.5(d)) and (210 ILCS 46/2-201.6(f)) / (210 ILCS 46/3-304.1(a)(2)) and (210 ILCS 46/3-210) - The Department has reviewed its survey process and ensures review of injuries of facility staff, visitors, and other residents at the annual survey process. The Department will review what funding and additional staffing it would require to conduct the de-identified offenders. In addition, the Department will update/review their website.
- The Act (210 ILCS 46/2-208(b)) - The Department has reviewed and updated 390.3210(o) and will submit for approval to the DD Advisory Board and then forward to JCAR for final approval and implementation.
- The Act (210 ILCS 46/2-214(c)) - The Department has ensured the Consumer Choice Information Report is conducted annually at each facility.

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2019-003. **FINDING** (Property Control Weaknesses)

The Illinois Department of Public Health (Department) did not maintain adequate controls over its property and related records.

During our testing, we noted the following:

Property Additions:

- Sixteen of 37 (43%) property additions tested, totaling \$374,246, were recorded from eight to 90 days late. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) required the Department to adjust their property records within 30 days of acquisition, change, or deletion of equipment items. Effective May 3, 2019, the Code was changed to allow the Department 90 days to adjust their property records.

Property Deletions:

- Eight of 60 (13%) property deletions tested, totaling \$49,334, were assigned improper transaction codes.
- For seven of 60 (12%) property deletions tested, totaling \$135,396, the Department did not properly complete the Department of Central Management Services (CMS) Surplus Delivery Form.

The Code (44 Ill. Adm. Code 5010.310) requires the Department to report to CMS, a detailed list of inventory deletions including the transaction code, on a monthly basis and maintain a copy in Department files, a detailed listing of property deletions including the tag number, description, purchase price, and purchase date.

- Five of 60 (8%) property deletions tested, totaling \$11,988, were recorded from 98 to 1,329 days late. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) required the Department to adjust their property records within 30 days of acquisition, change, or deletion of equipment items. Effective May 3, 2019, the Code was changed to allow the Department 90 days to adjust their property records.
- Two of 60 (3%) property deletions tested, totaling \$1,517, lacked documentation of the approval by the CMS's Property Control Division or a copy of internal

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investigation detailing efforts made to locate the missing item and/or a copy of police report. The Code (44 Ill. Adm. Code 5010.310) requires all deletions from property control records to be approved by the Property Control Division prior to completing the transaction. Additionally, for the deletion of items not located, the Code requires the Department to conduct an internal investigation detailing efforts made to locate missing item and/or copy of police report.

- One of 60 (2%) property deletions tested, totaling \$1,993, was delivered to CMS as surplus property without notice sent to notify all inventory coordinators regarding the available surplus property. The Department’s Property Procedures (Procedures) (Section 3.6.4) requires notification of available used property to all inventory coordinators.

Agency Report of State Property (C-15 Report):

- Two of eight (25%) quarterly C-15 Reports required to be filed during Fiscal Years 2019 and 2018 were submitted from two to 27 days late. The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires the C-15 Report to be submitted to the Office of the Comptroller no later than the last day of the month following the last day of the quarter.
- For the Fiscal Year 2019 C-15 Reports:
 - Property additions did not agree with the detailed list of additions provided by the Department. The discrepancies totaled \$735,123.
 - Property deletions totaling \$4,968,505 did not agree with the detailed list of deletions provided by the Department. The discrepancies totaled \$1,018,989.
 - Net transfers totaling \$63,744 were incorrectly reported as deletions and additions.
 - The property balance at June 30, 2019, totaling \$15,488,649 did not agree with the balance per Department inventory listing. The discrepancy totaled \$1,485,604.

SAMS Manual (Procedure 29.10.10) requires the Department’s asset records to be reconciled to the results of the inventory and updated accordingly. Additionally, the SAMS Manual (Procedure 29.20.10) requires transfer in and out to be recorded independently from additions and deletions.

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Review of Property Records:

- Capital lease assets, totaling \$272,503, were not recorded in the Department’s inventory listing at June 30, 2018.

- Nine vehicles, totaling \$142,923, were transferred to the Department from CMS during Fiscal Year 2016 and were not added to the Department’s property records. Additionally, 29 vehicles, totaling \$336,268, were deleted from the Fiscal Year 2018 property records and were not included in the Fiscal Year 2018 C-15 Report. The vehicles were then added back to the property records in Fiscal Year 2019.

The State Property Control Act (30 ILCS 605/4) requires the Department to be accountable for the supervision, control and inventory of all items under its jurisdiction and control.

Schedule of Changes in State Property

Due to the noted exceptions above and limitations on the property population, the accountants were unable to conclude the Department’s Schedule of Changes in State Property on page 119 was complete and appropriately reported.

During the prior engagement period, Department management stated the property control problems were due to rapid turnover in the location coordinator positions and also in the Central Inventory coordinator position. In addition, training was not being passed on and divisions were not following processes and procedures. During the current engagement period, Department management stated the issues were due to transition of inventory system from the Central Inventory System (CIS) to the Systems Application and Products (SAP) in March 2018 and staff turnover.

In addition, during the prior engagement period, the Department did not provide to the accountants copies of the Accounting for Leases-Lessee (SCO-560) Forms submitted to the Office of the Comptroller. During the current engagement period, our sample testing disclosed no issues related to the SCO-560 Forms.

Failure to maintain accurate property records increases the risk of equipment theft, loss, or waste occurring without detection and resulted in inaccurate property recording and reporting. (Finding Code No. 2019-003, 2017-003, 2015-005, 2013-007)

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RECOMMENDATION

We recommend the Department implement procedures to strengthen controls over equipment and ensure accurate recordkeeping and accountability for all State owned property is maintained.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will develop enhanced procedures to better control property inventory and ensure accurate recordkeeping. The Department's Property Control Coordinator will review records for accuracy and work with Location Coordinators to help ensure proper procedures are followed.

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2019-004. **FINDING** (Inadequate Administration and Monitoring of Awards and Grants Programs)

The Illinois Department of Public Health (Department) did not adequately administer and monitor its awards and grants programs.

During Fiscal Years 2018 and 2019, the Department expended over \$371 million (45%) for awards and grants of its approximately \$825 million total expenditures. We sampled 16 grant programs from the following offices: Health Promotion; Health Protection; Women’s Health; Preparedness and Response; and Policy, Planning and Statistics. For the 16 grant programs selected for testing, we examined 60 grant agreements totaling \$8,086,085.

- For 34 of 41 (83%) grant agreements executed more than 90 days after the beginning date of the grant term, the grantee did not submit the required financial status report and project status report.
- For 51 of 60 (85%) grant agreements tested, 561 quarterly/monthly program reports were submitted to the Department from 2 to 298 days after the deadline.
- For 45 of 60 (75%) grant agreements tested, 89 quarterly/monthly program reports were not submitted to the Department by the grantee.
- For 8 of 60 (13%) grant agreements tested, the submission dates of 32 quarterly/monthly program reports were not indicated, therefore, timeliness of submission could not be determined.
- For 38 of 60 (63%) grant agreements tested, 128 quarterly/monthly program reports were not reviewed timely. The reviews were made from 32 to 308 days after receipt.
- For 23 of 60 (38%) grant agreements tested, 92 quarterly/monthly program reports did not have evidence of a review by Department personnel.

The grant agreements require, if the Agreement is executed more than 90 days after the beginning date of the grant term provided in the Agreement, the Grantee to submit a Financial Status Report and a Project Status Report, in a format provided by the Department. The Reports must account for expenditures and Project activity incurred

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from the beginning of the grant term to the end of the month preceding the date of the Department's execution. Additionally, the State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities. Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation.

Department management stated, as they did during the prior engagement period, the deficiencies noted were due to staff vacancies and a lack of training.

Failure to ensure grantees timely submit required reports and document the timely reviews of grantees' quarterly and monthly reports by Department personnel decreases the Department's accountability over funds granted and increases the risk of noncompliance with the provisions of the grant agreements. As a result, funds could remain unspent, untimely recovered or be utilized for activities other than the intended purpose without detection by the Department. (Finding Code No. 2019-004, 2017-004, 2015-001, 2013-001, 11-1, 09-1, 07-1)

RECOMMENDATION

We recommend the Department strengthen its controls to ensure documentation of the timely review of grantee's quarterly and monthly reports are maintained. In addition, the Department should ensure, if grant agreements are not timely executed, grantees submit timely programmatic and financial reports as required.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department has been working on developing new processes over grant administration. In February 2020, the Department initiated a Rapid Results project to focus on Grant Management Improvement which focuses on developing a standardized grant management process for adoption across the Department and that ensures effective distribution and monitoring of grant funding by July 1, 2020.

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2019-005. **FINDING** (Lack of Controls over Contracts)

The Illinois Department of Public Health (Department) did not have adequate controls over contracts to ensure they contained the necessary provisions, were properly approved, and accurately reported.

During testing, we noted the following:

- One of 37 (3%) contracts tested, totaling \$3,227,466, was not approved in writing by the Chief Executive Officer, the Chief Fiscal Officer, and the Chief Legal Counsel as required.

The State Finance Act (30 ILCS 105/9.02(a)) requires any new contract, contract renewal, order against a master contract, or any contract amendment of \$250,000 or more in a fiscal year, to be signed or approved in writing by the agency’s chief executive officer, the chief legal counsel, and the chief fiscal officer.

- Eight of 37 (22%) contract obligation documents (CODs) tested contained incorrect Illinois Procurement Bulletin publication dates, reference numbers, legal status, class codes and award codes.

The Statewide Accounting Management System (SAMS) (Procedure 15.20.10) requires the CODs to be used to obligate contracts, leases, purchase orders, sub-orders, and printing orders and must contain all of the data elements required by the SAMS Manual, including procurement information from the Department of Central Management Services’ Illinois Procurement Bulletin, a transaction code to note the type of obligation and processing action to be taken by the Office of the Comptroller (Comptroller), legal status, and class code.

- Two of 37 (5%) contracts tested, totaling \$1,553,586, did not contain the complete vendor address as required.

SAMS (Procedure 15.20.50) requires contracts for other than tangible personal property to be supported by contract documentation which must include the vendor name and address.

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Department management stated, as they did during the prior engagement period, the deficiencies were caused by extreme rates of staff turnover, lack of staff, and a lack of adequate training.

Failure to obtain proper signatory approval on contracts over \$250,000 could lead to the misappropriation of funds or a significant commitment of Department funds without the knowledge of top management. Failure to include complete required contract information leaves the Department vulnerable to potential legal issues. In addition, the lack of proper controls over contract obligation documents could result in inaccurate recording by the Department and the Comptroller and a lack of accountability by the Department. (Finding Code No. 2019-005, 2017-005, 2015-004, 2013-006)

RECOMMENDATION

We recommend the Department strengthen and monitor controls to ensure appropriate signatory approvals are obtained on all contracts over \$250,000, all required contract information is complete, and accurate information is filed on contract obligation documents with the Comptroller.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. A document has been created to track all contracts to ensure all approvals have been obtained in a timely manner.

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2019-006. **FINDING** (Failure to Comply with the Fiscal Control and Internal Auditing Act)

The Illinois Department of Public Health (Department) failed to comply with the Fiscal Control and Internal Auditing Act (Act).

During our testing of the Department’s internal auditing activities, we noted the following:

- The Department did not maintain a full-time program of internal auditing during the examination period. The Chief Internal Auditor position was vacant from March 1, 2018 to June 18, 2018 and became vacant again on April 13, 2019 until November 15, 2019. As a result of the vacancy, no internal audits were completed during Fiscal Year 2018 and Fiscal Year 2019.

The Act (30 ILCS 10/2001) requires each designated State agency to maintain a full-time program of internal auditing. Additionally, the Act (30 ILCS 10/2003) requires the internal auditing program to include audits of major systems of internal accounting and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every two years. The audits must include testing of the obligation, expenditure, receipt, and use of public funds of the State and of funds held in trust to determine whether those activities are in accordance with applicable laws and regulations and grants received or made by State agency to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations. The Act also requires the internal auditing program to include reviews of the design of major new electronic data processing systems and major modifications of those systems before their installation to ensure the systems provide for adequate audit trails and accountability.

- The Department’s Fiscal Year 2019 two year internal audit plan was submitted to the chief executive officer on October 12, 2018, 104 days late.

The Act (30 ILCS 10/2003) requires the chief executive officer of each designated State agency to ensure the internal auditing program includes a two-year plan, identifying audits scheduled for the pending fiscal year and approved by the chief executive officer before the beginning of the fiscal year.

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- The Department’s Fiscal Year 2019 annual internal audit report was submitted to the chief executive officer on December 19, 2019, 80 days late, as the position was vacant from April 2019 until November 2019.

The Act (30 ILCS 10/2003) requires, by September 30 of each year, the chief internal auditor to submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.

During the prior engagement period, Department management stated a lack of staffing and competing priorities led to the deficiencies. During the current engagement period, Department management indicated the delay in hiring the Chief Internal Auditor contributed to the exceptions.

Failure to maintain a full-time program of internal auditing and ensure audits are conducted could result in significant issues in Department operations or internal controls not being timely detected and addressed by Department management. (Finding Code No. 2019-006, 2017-006, 2015-006, 2013-008)

RECOMMENDATION

We recommend the Department maintain a full-time program of internal auditing and ensure planned audits are conducted and completed. We also recommend the two-year internal audit plans and annual internal reports are timely submitted.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department hired a new Chief Internal Auditor in November 2019 and an internal auditor in May 2020 to assist the Department in complying with the Fiscal Control and Internal Auditing Act.

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2019-007. **FINDING** (Inadequate Controls over Approval and Reporting of Overtime)

The Illinois Department of Public Health (Department) did not exercise adequate controls over the approval and reporting of overtime to ensure employees' overtime requests were properly approved and overtime worked details were timely reported.

The Department paid \$2,870,875 for nearly 68,545 hours of overtime during Fiscal Years 2018 and 2019. We tested a sample of 48 pay periods and 60 employees who worked overtime during Fiscal Years 2018 and 2019. The employees in our sample incurred 1,661 hours of overtime during the pay periods tested. Based upon our review of the overtime pre-approval requests and overtime worked details, we noted the following:

- For 37 of 60 (62%) employees tested, overtime pre-approval requests totaling 212 hours were not pre-approved by the supervisors. These requests were approved from one to 21 days after the overtime was worked.
- Twenty of 60 (33%) employees tested had overtime pre-approval requests that exceeded the allowed maximum of 10 hours. These requests ranged from 12 to 40 hours.
- Thirty of 60 (50%) employees tested worked 286 hours of overtime and did not enter the detail in the timekeeping system, eTime, within two workdays as required. The details were submitted and entered from three to 29 days after the overtime was worked.

According to the Timekeeping Protocols of the Department's Employee Guidelines, Directive 16-02, overtime pre-approval requests must be submitted and approved in e-Time prior to the overtime being worked. Overtime pre-approval requests are limited to a maximum of ten hours. If additional time is required, a new overtime pre-approval request may be submitted for the total amount of estimated overtime hours needed. Overtime worked details must be submitted in the timekeeping system within two working days. If the need for overtime is an urgent issue and pre-approval is not possible, the Department's Employee Handbook requires the employee to notify their supervisor in writing via email and request the acknowledgement and approval in the same fashion. It then must be noted in the timekeeping system Overtime Pre-approval Request and Overtime Worked comment sections. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

system, or systems, of internal fiscal and administrative controls to ensure resources are utilized efficiently and effectively.

During the prior engagement period, Department management attributed the issues to insufficient training and monitoring of eTime. During the current engagement period, Department management stated the overtime requests were verbally approved in advance but were not documented. In addition, Department management stated competing work demands contributed to the untimely submission and approval of overtime requests.

Failure to ensure pre-approval overtime requests are properly approved in advance and overtime worked details are timely submitted undermines accountability controls and increases the risk the Department would pay unnecessary personal service expenditures. (Finding Code No. 2019-007, 2017-007, 2015-007, 2013-009, 11-9)

RECOMMENDATION

We recommend the Department ensure overtime pre-approval requests are timely submitted, properly approved in advance, and documentation of pre-approval is maintained.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department has provided guidance documents that outlines the process to follow if pre-approval is not possible and if additional overtime is necessary. The Directive 16-02 provides clarity on the requirements for over-time preapproval, including the level of detail which must be provided to justify the need for overtime and overtime worked. The eTime system is used to request overtime pre-approval as well as report overtime worked. All time worked is reported and approved on a weekly basis.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-008. **FINDING** (Failure to Employ an Adequate Number of Surveyors)

The Illinois Department of Public Health (Department) failed to comply with provisions of the Department of Public Health Powers and Duties Law (Law) related to surveyors for long term care beds and the establishment of administrative rules related to Medicare or Medicaid certification fees.

During the current engagement period, the Department did not employ the required minimum number of surveyors per licensed long term care beds during Fiscal Years 2018 and 2019, which is one surveyor for every 300 beds or .33%. We selected a sample of six months during the examination period to determine if the required numbers of surveyors were employed. We noted for all six months tested, the Department employed surveyors at the rate of .27% to .29%.

In addition, the Department did not have administrative rules for the establishment of Medicare or Medicaid certification fees to be charged to facilities or programs applying to be certified to participate in the Medicare or Medicaid program to cover costs incurred by the Department.

The Law (20 ILCS 2310/2310-130) requires the Department to establish a Medicare or Medicaid certification fee by rule to recover costs not reimbursed to the State by the federal government. In addition, the Law requires the Department to employ a minimum of one surveyor for every 300 licensed long term care beds.

Department management stated a proposal for a legislative remedy to amend the Law was submitted for two successive years but neither proposal was advanced. Department management further stated, as they did during the prior engagement period, hiring challenges remained due to staff turnover and transfers within programs.

Failure to hire an adequate number of surveyors could lead to inadequate monitoring at long term care facilities. Failure to establish a Medicare or Medicaid certification fee is noncompliance with the Law. (Finding Code No. 2019-008, 2017-008, 2015-008, 2013-010)

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RECOMMENDATION

We recommend the Department employ the mandated number of surveyors to ensure adequate monitoring of long term care facilities and establish administrative rules for certification fees, as required by statute, or seek a legislative remedy.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department has analyzed the error sites and determined the Bellwood and Chicago Regions were the primary regions responsible for not meeting this criterion. The Department continues to make filling the Health Facilities Surveillance Nurse positions in Bellwood a priority. Currently, the Bellwood office has 50 surveyors, 8 Public Service Administrators (PSA) and 2 Senior PSAs. The new procedures that were put in place by the Department of Central Management Services have slowed the hiring process however, the regions continue to be diligent with posting, interviewing, and making recommendations for hire.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-009. **FINDING** (Inadequate Controls over Computer Inventory)

The Illinois Department of Public Health (Department) did not have adequate controls over its computer equipment.

During our review of the Department’s computer equipment inventory for the Fiscal Years 2018 and 2019, we noted the Department reported in their Certification of Inventory they were unable to locate eight desk computers and five laptop computers during its annual inventories, totaling \$6,746 in Fiscal Year 2018 and \$5,759 in Fiscal Year 2019.

During testing, we noted two of these computers had been sent to the Department of Innovation and Technology’s (DoIT) warehouse as surplus in prior fiscal years, three were subsequently found by the Department, and eight could not be located. For two of eight (25%) missing computers tested, the Department did not perform a detailed assessment at the time the computers could not be located; therefore, they were unable to determine whether the missing computers may have contained confidential information.

The State Property Control Act (30 ILCS 605/4) requires the Department to be accountable for the supervision, control and inventory of all items under its jurisdiction and control. In addition, the Department had the responsibility to ensure that confidential information was protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) were followed. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to ensure funds, property, and other assets and resources are safeguarded against loss.

Department management stated, as they did during the prior engagement period, the deficiencies were due to lack of communication between the inventory coordinators in the program areas and the inventory control coordinator at central office.

Failure to appropriately follow up on missing computer equipment, and assess the existence of confidential information on computers, resulted in an increased risk associated with the potential exposure of confidential information. (Finding Code No. 2019-009, 2017-002, 2015-003, 2013-005, 11-8)

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

RECOMMENDATION

We recommend the Department strengthen its control over its computer equipment to ensure the accuracy of its inventory of computer equipment records. We also recommend the Department establish procedures to immediately perform a detailed assessment to determine if any of its missing computers contain confidential information whenever it is reported lost, stolen or missing and document the results of the assessment.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will develop procedures to better control computer inventory for computers not leased from DoIT, including detailed instructions on how to manage items that are discovered to be missing.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-010. **FINDING** (Employee Performance Evaluations Not Conducted Timely)

The Illinois Department of Public Health (Department) did not conduct employee performance evaluations in a timely manner.

We selected 60 employees for review of performance evaluations conducted during the examination period. A total of 56 evaluations should have been completed for the applicable year tested, including first probationary new hire evaluations, four-month probationary evaluations, six-month probationary evaluations, and annual evaluations.

During testing, we noted the following:

- Thirty-two of 56 (57%) employees' performance evaluations tested were not conducted from four to 456 days late.
- Seven of 56 (13%) employees' performance evaluations tested were not finalized timely after the supervisor conducted the performance evaluation. The delinquencies ranged from three to 73 days late.
- One of 60 (2%) employees tested did not have a performance evaluation completed for the evaluation period tested.

The Illinois Administrative Code (Code) (80 Ill. Adm. Code 302.270(d)) requires the Department to evaluate certified employees no less often than annually.

Department management stated, as they did during the prior engagement period, the untimely performance evaluations were due to competing priorities, budgetary constraints, and oversight.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as foundation for recommendations of salary adjustments, promotions or demotions, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 2019-010, 2017-011, 2015-011, 2013-013, 11-10, 09-11, 07-14)

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

RECOMMENDATION

We recommend the Department enforce internal controls to ensure performance evaluations are conducted in a timely manner for all employees in accordance with the Illinois Administrative Code.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department provides training for supervisors and managers which explains the importance of performance evaluations as well as guidance on how to complete them. Additionally, the Office of Human Resources incorporates into the template for management State performance evaluations, the standard goal that performance evaluations must be completed within 30 days of their due date thereby providing a mechanism to hold management staff accountable.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-011. **FINDING** (Failure to Submit and Accurately File Required Reports)

The Illinois Department of Public Health (Department) did not file required reports accurately or in a timely manner.

During testing, we noted the following:

- The Department did not file its Travel Headquarter Report (TA-2) for the periods ended December 31, 2017, June 30, 2018, and June 30, 2019 with the Legislative Audit Commission. Additionally, the TA-2 Report for the period ended December 31, 2018 was submitted 212 days late.

The State Finance Act (Act) (30 ILCS 105/12-3) requires the Department to file Travel Headquarter Reports with the Legislative Audit Commission for all individuals whose official headquarters are located other than where their official duties require them to spend the largest part of their working time. The reports shall 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 July 1 through December 31 of the preceding year. The report is required to list, for each officer or employee, the place designated as his or her official headquarters and the reason for each designation.

- The Department did not provide documentation to support the information reported in the Fiscal Year 2017 and Fiscal Year 2018 Agency Workforce Reports; therefore, the accuracy of the reported information could not be determined. Additionally, the Department did not file with the Governor and the Office of the Secretary of State the corrected Fiscal Year 2015 and Fiscal Year 2016 Agency Workforce Reports which were found to have discrepancies during the prior year examination period.

The State Employment Records Act (5 ILCS 410/15(a)(v)) requires the Department its report the total number of professional employees, and the number and percentage of minorities, women, and physically disabled persons employed. In addition, the Illinois State Auditing Act (30 ILCS 5/3-2.2) requires the Department, within 30 days after release of the audit by the Auditor General, to prepare and file with the Governor and the Office of the Secretary of State corrected reports covering the periods affected by the noncompliance.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

- The Department did not prepare and submit to the Governor an annual report during Fiscal Year 2017 and Fiscal Year 2018.

The State Finance Act (30 ILCS 105/3(a)) requires the Department, at least ten days preceding each regular session of the General Assembly, to make and deliver to the Governor an annual report of their acts and doings of each fiscal year. The Fiscal Year 2017 report was due on January 22, 2018, and the Fiscal Year 2018 report was due on December 31, 2018.

- The Department did not properly report the required information for two funds on the Agency Fee Imposition Report Form (Report). We noted the Department did not provide the statutory or other authority for the imposition of the fees for one fund in its Fiscal Year 2018 Report. Further, the Department did not provide the general population affected by the fee for the other fund in both its Fiscal Year 2018 and Fiscal Year 2019 Reports.

The Illinois State Auditing Act (30 ILCS 5/3-8.5) requires the Department to submit the Agency Fee Imposition Report Form containing the following information: (1) a list and description of fees imposed by the agency, (2) the purpose of the fees, (3) the statutory or other authority for the imposition of the fees, (4) the amount of revenue generated, (5) the general population affected by the fee, (6) the funds into which the fees are deposited, (7) the use of the funds, if earmarked, and (8) the cost of administration and degree to which the goals of the program are met.

Department management stated, as they did during the prior engagement period, a lack of staff available to work on the reports and oversight resulted in the failure to comply with reporting timelines and requirements.

Failure to submit and accurately report information on statutorily required reports prevents the appropriate oversight authorities from receiving relevant feedback and monitoring of programs and could decrease the effectiveness of future decisions when accurate information is not available. (Finding Code No. 2019-011, 2017-012, 2015-012, 2013-014, 11-12, 09-12, 07-16, 05-12, 03-8)

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

RECOMMENDATION

We recommend the Department strengthen its controls to ensure required reports are timely filed and supporting documentation is maintained. We further recommend the Department file corrected Agency Workforce Reports to comply with the Illinois State Auditing Act (30 ILCS 5/3-2.2) within 30 days of the examination release.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation.

- The Department will submit along with a corresponding transmittal memorandum, the required TA-2 forms to the Legislative Audit Commission by the filing deadlines. The latest report was submitted on January 14, 2020. The Department has implemented additional procedures to ensure continued compliance by office/division accurately reporting of employee changes in headquarters.
- For the Agency Workforce Report, the Department will prepare and submit corrected Agency Workforce Reports to comply with the Illinois State Auditing Act (30ILCS 5/3-2.2).
- The Department is working on complying with the requirements regarding an annual report in the State Finance Act (30 ILCS 105/3(a)).
- For the Agency Fee Imposition Report, information that was not reported for one fund in Fiscal Year 2018 was corrected on the Fiscal Year 2019 Fee Imposition Report. Information that was missing on another fund was an oversight, and a procedure has been implemented to ensure all information will be included in future Fee Imposition Reports.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-012. **FINDING** (Noncompliance with Distressed Facilities Provisions of the Nursing Home Care Act)

The Illinois Department of Public Health (Department) did not comply with provisions of the Nursing Home Care Act to publish and notify distressed facilities, establish a mentor program and sanctions, and report on revocation criteria and recommended statutory changes.

During our testing, we noted the Department did not generate and publish a quarterly list of distressed facilities. We also noted the Department did not: (1) adopt criteria to identify non-Medicaid-certified facilities that are distressed or publish a quarterly list; (2) establish, by rule, a mentor program for owners of distressed facilities and sanctions against distressed facilities that are not in compliance with the Act and with federal certification requirements; and (3) report to the General Assembly on the results of negotiations regarding creating criteria for mandatory license revocations of distressed facilities and making recommendations regarding statutory changes.

The Nursing Home Care Act (Act) (210 ILCS 45/3-304.2(a) through (h) includes the following:

- The Department is required to generate and publish quarterly a list of distressed facilities. Criteria for inclusion of certified facilities on the list are those used by the U.S. General Accounting Office (GAO) in report 9-689, until the Department, by rule, modifies the criteria.
- The Department is required, by rule, to adopt criteria to identify non-Medicaid-certified facilities that are distressed and publish this list quarterly. The Department must notify each facility of its distressed designation and the calculation on which it is based.
- The Department is required by rule, to establish a mentor program for owners of distressed facilities and also establish sanctions against distressed facilities that are not in compliance with this Act and, if applicable, with federal certification requirements.
- The Department is required to report to the General Assembly on the results of negotiations about creating criteria for mandatory license revocations of distressed facilities and make recommendations about any statutory changes it

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believes are appropriate to protect the health, safety, and welfare of nursing home residents.

These provisions of the Act were first effective on July 29, 2010.

During the prior engagement period, Department management stated the Office of Health Care Regulation drafted rules for consideration and advisement by the Long Term Care Advisory Board. During the current engagement period, Department management stated rule writing has been delayed due to difficulty encountered with the development and application of federal calculation for certification requirements to State licensure requirements. Further, Department management stated the leadership of the Long Term Care provider associations on several occasions have indicated they would initiate legislative remedy.

Failure to timely and completely carry out mandated duties of the Act does not achieve the legislative intent for the affected program. Noncompliance limits the Department's ability to identify, encourage and assist a facility designated as a distressed facility to develop a plan for improvement to bring and keep the facility in compliance with the Act. Failure to establish sanctions, negotiate criteria for license revocations, and make recommendations for statutory changes prevents potential actions which could better protect the health, safety, and welfare of nursing home residents. (Finding Code No. 2019-012, 2017-013, 2015-013)

RECOMMENDATION

We recommend the Department continue to work diligently to ensure it complies with all aspects of the distressed facility requirements of the Nursing Home Care Act.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will continue to work with the various interest groups and the General Assembly to pursue a legislative remedy that would remove the provision in the Nursing Home Care Act that ties the Department's administrative rule criteria for determining distressed facilities to outdated federal methodology from 2009 provided in U.S. General Accounting Office (GAO) Report 9-689. The methodology in the GAO was based upon federal Medicare/Medicaid certification requirements and is not appropriate for application to the State licensing requirements of the Nursing Home Care Act.

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2019-013. **FINDING** (Lack of Controls over Monthly Reconciliations)

The Illinois Department of Public Health (Department) did not maintain adequate controls over its monthly obligations, expenditures, and appropriation reconciliations.

During our testing of monthly reconciliations between the Office of the Comptroller (Comptroller) records and Department records, we noted the following:

- The Department did not perform the required monthly reconciliations of its expenditure records to the Object Expense/Expenditures By Quarter Report (SA02) during the engagement period.
- The Department did not perform the required monthly reconciliations of its internal records to the Agency Contract Report (SC14) during the engagement period.
- Twelve of 24 (50%) monthly reconciliations of its internal records to the Obligation Activity Report (SC15) tested were not performed during the engagement period.
- For 26 of 34 (76%) monthly reconciliations of the Department’s expenditure records to the Monthly Appropriation Status Report (SB01) tested, the timeliness of completion could not be determined as the Department did not document the preparation date. In addition, one of 34 (3%) SB01 reconciliations tested was prepared 14 days late.
- For 31 of 34 (91%) SB01 reconciliations tested, there was no documentation of an independent review. In addition, for 1 of 3 (33%) SB01 reconciliations with supervisory review, the review was completed 20 days late.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) requires the Department to reconcile its records to the SAMS system on a monthly basis. This reconciliation must be completed within 60 days of the month end. Discrepancies must be reported to the Comptroller immediately for corrections. In addition, SAMS (Procedure 02.50.10) requires supervisors to review and approve the assigned work of their staff to minimize errors.

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Department management stated, as they did during the prior engagement period, staff shortages and the changing of positions resulted in the untimely preparation and review of reconciliations.

Failure to timely perform and review reconciliations of the Department records to the SAMS system increases the risk of undetected loss or theft, and could lead to unresolved differences between Department and Comptroller records, or inaccurate financial reporting. (Finding Code No. 2019-013, 2017-014)

RECOMMENDATION

We recommend the Department ensure reconciliations of its obligations, expenditures, and appropriations are timely performed, reviewed, and the documentation of the preparation and supervisory review of its reconciliations are maintained.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department is working with the Illinois ACTS Accounting System support staff to develop reports needed for reconciliations and will work to complete all required reconciliations properly.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-014. **FINDING** (Failure to Establish Policies and Procedures on Alzheimer’s Disease and Related Disorders)

The Illinois Department of Public Health (Department) failed to establish policies and procedures for data gathering on victims of Alzheimer’s disease and related disorders and failed to inform and educate medical examiners and coroners regarding autopsies to diagnose the disease.

During our testing of statutory mandates, we noted the following:

- The Department did not establish policies, procedures, standards, and criteria for the collection, maintenance, and exchange of confidential personal and medical information necessary for the identification and evaluation of victims of Alzheimer’s disease and related disorders.
- The Department did not provide information to medical examiners and coroners in the State regarding the importance of autopsies in the diagnosis and in the conduct of research into the causes and cure of Alzheimer’s disease and related disorders.
- The Department did not arrange for education and training programs that would enable medical examiners and coroners to conduct autopsies necessary for a proper diagnosis of Alzheimer’s disease or related disorders as the cause or a contributing factor to a death.

The Civil Administrative Code of Illinois (Code) (20 ILCS 2310/2310-335) requires the Department to establish policies, procedures, standards, and criteria for the collection, maintenance, and exchange of confidential personal and medical information necessary for the identification and evaluation of victims of Alzheimer’s disease and related disorders and for the conduct of consultation, referral, and treatment through personal physicians, primary Alzheimer’s centers, and regional Alzheimer’s assistance centers provided for in the Alzheimer’s Disease Assistance Act. Further, the requirements shall include procedures for obtaining the necessary consent of a patient or guardian to the disclosure and exchange of that information among providers of services within an Alzheimer’s disease assistance network and for the maintenance of the information in a centralized medical information system administered by a regional Alzheimer’s center. Any person identified as a victim of Alzheimer’s disease or a related disorder under the Alzheimer’s Disease Assistance Act must be provided information regarding the critical

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role that autopsies play in the diagnosis and in the conduct of research into the cause and cure of Alzheimer’s disease and related disorders. The person, or the spouse or guardian of the person, shall be encouraged to consent to an autopsy upon the person’s death. The Code also requires the Department to provide information to medical examiners and coroners in the State regarding the importance of autopsies in the diagnosis and in the conduct of research into the causes and cure of Alzheimer’s disease and related disorders. Further, the Code requires the Department to arrange for education and training programs that would enable medical examiners and coroners to conduct autopsies necessary for a proper diagnosis of Alzheimer’s disease or related disorders as the cause or a contributing factor to a death.

Department management stated, as they did during the prior engagement period, the mandate was passed by the General Assembly without providing funding for the implementation. Department management further stated funding for this project was never received nor requested from the General Assembly.

Failure to carry out these mandated duties does not achieve the legislative intent for the affected program and results in noncompliance with the Code. (Finding Code No. 2019-014, 2017-015, 2015-015)

RECOMMENDATION

We recommend the Department either comply with the mandate or seek legislative changes.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will provide a webinar by November 2020 for medical examiners and coroners to provide information regarding the importance of autopsies in the diagnosis and in the conduct of research into the causes and cure of Alzheimer’s disease and related disorders.

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2019-015. **FINDING** (Inadequate Controls over Employee Time Reporting)

The Illinois Department of Public Health (Department) did not exercise adequate controls over employee time reporting to ensure employees' work hours were timely reported.

The Department expended \$104,727,233 and \$91,027,646 for payroll and had an average of 1,167 and 1,174 employees during Fiscal Years 2019 and 2018, respectively.

The Department utilizes the eTime system, which is an automated system for reporting and summarizing the employees' work hours and time off. Each employee is expected to submit a weekly Daily Time Report (DTR) in the eTime system for approval by the supervisor.

We selected 60 employees and reviewed the DTRs for the pay periods tested. There were two pay periods each month and a total of 98 DTRs were reviewed. The auditors noted some improvements from the Department's prior engagement as the auditors' sample testing indicated the Department timely reported leave requests and eTime user access rights were reviewed and timely cancelled; however, the auditors continued to note the following inadequate controls over time reporting:

- Twenty-two of 98 (22%) DTRs tested were not timely completed. The employees completed their DTRs from one to 7 days late.
- Four of 98 (4%) DTRs required to be completed were not submitted, and the employees were still paid despite the lack of required time reports.

The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. According to the *Timekeeping Protocols* of the Department's Employee Guidelines, Directive 16-02, all employees are required to submit a complete and accurate weekly timesheet to the supervisor within two days of the start of the following workweek.

During the prior engagement period, Department management stated its employee were not familiar with newly established procedures for timekeeping. During the current engagement period, Department management stated competing work demands contributed to the untimely submission of DTRs.

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Failure to maintain adequate controls over employee time reporting increases the risk of the Department paying for services not rendered by employees. (Finding Code No. 2019-015, 2017-016, 2015-017)

RECOMMENDATION

We recommend the Department strengthen controls to ensure employees' time records are submitted in a timely manner.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department continues to monitor delayed timekeeping entries and supervisor approvals. Currently, notices are sent to employees, their supervisors, and the Deputy Director of the Office to address delinquencies. Employees who remain non-complaint are subject to corrective and progressive discipline.

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2019-016. **FINDING** (Inadequate Internal Controls over Commodities)

The Illinois Department of Public Health (Department) did not ensure the accuracy of its fiscal year-end commodities inventory balance.

During testing of the Department’s June 30, 2019 year-end commodities inventory balance, we noted the following:

- For nine of 60 (15%) commodity items inspected by the auditors, the count per the Department inventory list did not agree with the auditor’s physical count. The discrepancies resulted in an overstatement of inventory totaling \$34,370.
- For three 3 of 60 (5%) commodity items inspected by the auditors, the cost per unit reported in the Department inventory list did not agree with supporting documentation. The error resulted in the overstatement of the inventory by \$336,133.

The Department reported a commodities inventory balance totaling \$11,940,151 at June 30, 2019 to the Office of the Comptroller (Comptroller) in its year-end financial reporting packages.

The Statewide Accounting Management System (SAMS) (Procedure 03.60.20) requires State agencies to perform an annual physical inventory count to ensure the completeness and accuracy of inventory records. Significant inventory balances are required to be reported to the Comptroller on form SCO-577 as part of the financial reporting process. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that the accounting and recording of financial data permits the preparation of reliable financial reports. This would include procedures to ensure inventory balances are accurately counted and undergo a thorough supervisory review prior to reporting the balances.

Department management stated as they did during the prior engagement period, the discrepancies were due to clerical errors and oversight caused by a lack of staff, competing priorities, and the lack of a system capable of tracking inventory.

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Failure to ensure accuracy of commodities inventory balance at fiscal year-end results in inaccurate financial reporting. (Finding Code No. 2019-016, 2017-001, 2015-002, 2013-003)

RECOMMENDATION

We recommend the Department strengthen its internal controls over commodities to ensure its fiscal year-end inventory balance is accurate.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will implement procedures to strengthen internal controls over the reporting of commodities inventories. In an effort to accurately report commodities inventories, all programs will be advised of the importance of ensuring that June 30 balances are reported.

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2019-017. **FINDING** (Noncompliance with the Compassionate Use of Medical Cannabis Pilot Program Act)

The Illinois Department of Public Health (Department) did not comply with the Compassionate Use of Medical Cannabis Pilot Program Act.

During our testing, we noted the following:

- The reduced application fee for a three-year registry card of a qualifying patient in the Department’s administrative rules differed from the fee collected by the Department. The adopted rules required a fee of \$124 while the Department charged \$125. The Act (410 ILCS 130/55(a)) requires the Department to issue registry identification cards to qualifying patients and designated caregivers who submit completed applications and required documents. In addition, the Illinois Administrative Code (77 Ill. Adm. Code 946.210 (b)(1)) indicates the Department’s reduced qualifying patient application fee valid for three years is \$124.

Department management stated, as they did during the prior engagement period, there was an error in their administrative rules.

- There were no board members appointed to the Medical Cannabis Advisory Board (Advisory Board), no meetings, and no annual report issued. The Act (410 ILCS 130/45(g)-(l)) requires the Department to convene a Medical Cannabis Advisory Board composed of 16 members appointed by the Governor. The Advisory Board shall convene at the call of the chair, issue an annual report of its activities, and receive administrative support from the Department.

Department management stated, as they did during the prior engagement period, the Act requires the Governor to appoint the members of the Medical Cannabis Advisory Board and members have not been appointed yet.

During the prior engagement period, the Department did not approve applications for a registry identification card for the use of medical cannabis within 30 days of receipt of a completed application and supporting documentation. During the current engagement period, the Act was amended on August 28, 2018 per Public Act 100-1114 changing the timeline of processing the applications to within 90 days of receipt of a completed application and supporting documentation. Our sample

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testing noted the applications were approved timely.

Failure to update the administrative rules to be consistent with the amount collected for reduced application fees represents noncompliance with the Illinois Administrative Code. Failure to convene the Advisory Board, meet as required, and issue an annual report is noncompliance with the Act and does not achieve the Board’s purposes, including examining debilitating conditions or diseases that would benefit from the medical use of cannabis and to review new medical and scientific evidence pertaining to currently approved conditions. (Finding Code No. 2019-017, 2017-018)

RECOMMENDATION

We recommend the Department work with the appropriate parties to ensure the Medical Cannabis Advisory Board complies with the Act. We also recommend the Department comply with the administrative rules or update them.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will submit revised rules to JCAR by August 2020 to correct the fee error. As soon as there is a quorum of members appointed and organized, and COVID-19 social distancing requirements allow, the Department will convene the Advisory Board.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-018. **FINDING** (Statutory Committee and Board Requirements)

The Illinois Department of Public Health (Department) did not comply with committee and board requirements mandated by State law.

The Department is required by State law to ensure the composition of certain committees and boards as defined. Our testing noted the Department failed to abide by the following statutory committee and board requirements during the examination period:

- The Home Health, Home Services, and Home Nursing Agency Licensing Act (210 ILCS 55/7(a)) (Act) requires the Director of the Department to appoint a Home Health and Home Services Advisory Committee (Committee) composed of 15 persons to advise and consult with the Director on the development of rules for the licensure of home services agencies and home nursing agencies operating in the State. The Act establishes the membership composition of the Committee. As of June 30, 2019, the Committee was comprised of 13 members. The Committee lacked a representative from the general public representing the consumer of home services or a family member of a consumer of home services and an Illinois licensed physician.
- The Nursing Home Care Act (210 ILCS 45/2-204) requires the Director of the Department to appoint a Long-Term Care Facility Advisory Board (Advisory Board) composed of 15 persons to advise and consult with the Department in the administration of the Act, including on the format and content of any rules promulgated by the Department. In addition, the Act requires the Advisory Board to meet as frequently as the chairman deems necessary, but not less than four times each year. As of June 30, 2019, the Advisory Board was comprised of 13 members and lacked the representative who is a member of a residents' advisory council and the representative selected from the recommendations of consumer organizations which engage solely in advocacy or legal representation on behalf of residents and their immediate families.

During the prior engagement period, the Department did not appoint members to the Childhood Center Research Board (Board) as required by the Civil Administrative Code of Illinois (20 ILCS 2310/2310-349). During the current engagement period, the Board was abolished, effective November 20, 2018, per Executive Order 2018-11

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- Reducing the size of Government through the abolition of inoperative Boards and Commissions.

Department management stated, as they did during the prior engagement period, the vacant positions remained on the Committee and the Advisory Board due to a lack of candidates who were interested that met the qualifications of vacant positions.

The existence of vacancies and not appointing representatives to statutorily required positions lessens governmental oversight and limits the input of all members that were intended by the General Assembly. (Finding Code No. 2019-018, 2017-019, 2015-020, 2013-018, 11-16)

RECOMMENDATION

We recommend the Department timely fill the vacancies on the Committee and Advisory Board as required.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The vacant positions remained on the Committee and the Advisory Board due to a lack of candidates who were interested that met the qualifications of vacant positions. However, the Department will continue to make a concerted effort to fill the vacancies.

The Department appointed an Illinois Licensed Physician to the Committee effective February 26, 2020. The Department is continuing to work with the governmental affairs office to work with associations and community resources to identify a candidate for the general public representing the consumer of home services or a family member of a consumer of home services. Most candidates seeking membership represent and manage a home services agency and are not general public.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-019. **FINDING** (Noncompliance with the Breast Cancer Patient Education Program)

The Illinois Department of Public Health (Department) failed to provide updated information to breast cancer patients, had not consulted with appropriate medical societies in developing the information disseminated, and untimely submitted the required report to the General Assembly.

During our testing of statutory mandates, we noted the following:

- The Department had an existing brochure available on its website entitled “Your Right to Know” which contained recommendations for early detection and diagnosis of breast disease and alternative breast disease treatments. However, the brochure was not updated for the required information for breast cancer patients.
- The Department had not consulted with appropriate medical societies and patient advocates related to breast cancer, and patient advocates representing racial and ethnic minority groups, in developing the information disseminated.
- The Department submitted the report to the General Assembly in March 2019, 38 months late. Additionally, the report described activities carried out during 2014 through 2017, or the preceding four fiscal years, and did not contain an evaluation of the extent to which the activities have been effective in improving the health of racial and ethnic minority groups.

The Civil Administrative Code of Illinois (Code) (20 ILCS 2310/2310-670(c)-(e)) requires the Department to provide for the planning and implementation of an educational campaign to inform breast cancer patients, especially those in racial and ethnic minority groups, anticipate surgery regarding the availability and coverage of breast reconstruction, prostheses, and other options. The campaign shall include the dissemination, at a minimum, on relevant State health internet websites, including the Department’s internet website, the following information:

- a) Breast reconstruction is possible at the time of breast cancer surgery or in a delayed fashion.
- b) Prostheses or breast forms may be available.
- c) Federal law mandates both public and private health plans to include coverage of breast reconstruction and prostheses.

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- d) The patient may opt to undergo breast reconstruction in a delayed fashion for personal reasons or after completion of all other breast cancer treatments.
- e) The patient has the right to choose the provider of reconstructive care, including the potential transfer of care to a surgeon that provides breast reconstructive care.

The above information was not included in the brochure.

The Code also requires the Director to consult with appropriate medical societies and patient advocates related to breast cancer, patient advocates representing racial and ethnic minority groups, with a special emphasis on African-American and Hispanic population's breast reconstructive surgery, and breast prostheses and breast forms, in developing the information to be disseminated.

In addition, the Code requires, beginning no later than January 1, 2016 (two years after the effective date of Public Act 98-479) and continuing each second year thereafter, the Director to submit to the General Assembly a report describing the activities carried out under this section during the preceding two fiscal years, including evaluating the extent to which the activities have been effective in improving the health of racial and ethnic minority groups.

During the prior engagement period, Department management stated the Department identified the need to update the "Your Right to Know" brochure but without a budget, was unable to move forward on procuring a consultant to assist with the necessary edits. During the current engagement period, Department management stated they reached out to the required partners to develop educational materials on prostheses, however, all have indicated that they do not have expertise or provide services in reconstruction or with prosthetics. Although the Department did not receive funding for the implementation of this statute, the Department had an intergovernmental agreement (IGA) in Fiscal Years 2018 and 2019 with a Cancer Institute to revise the *Your Right to Know* publication to include education on breast cancer screening and implications for dense breast, reconstruction and prosthetics as well as treatment and survivorship working with medical providers and focus groups. An initial draft of the document was developed and sent to a breast health consultant to review and add the final revisions to the document. The IGA expired and the Cancer Institute shared that they were unable to complete the project and declined a new agreement.

Failure to carry out these mandated duties does not achieve the legislative intent for

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the affected program, which is to inform breast cancer patients anticipating surgery regarding the availability and coverage of breast reconstruction, prostheses, and other options. (Finding Code No. 2019-019, 2017-020)

RECOMMENDATION

We recommend the Department update the information disseminated to breast cancer patients, consult with appropriate medical societies and patient advocates related to breast cancer in developing the information to be disseminated, and ensure required reports to be submitted to the General Assembly are timely filed and complete.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Illinois Breast and Cervical Cancer Program (IBCCP) has contracted with a University to develop new program materials inclusive of the Your Right to Know publication and program materials. The program materials will highlight education on breast cancer screening and implications for dense breast, reconstruction, and prosthetics as well as treatment and survivorship. The effort will include focus groups representative of diverse populations to develop messaging that motivates them in their health seeking behaviors. All materials are expected to be finalized in October 2020.

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2019-020. **FINDING** (Weaknesses with Payment Card Industry Data Security Standards)

The Illinois Department of Public Health (Department) had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The Department agreed to use the Illinois State Treasurer’s ePAY program to accept credit card payments. In Fiscal Years 2018 and 2019, the Department handled 33,176 transactions totaling approximately \$4.37 million and 59,543 transactions totaling approximately \$7.63 million, respectively.

Upon review of the Department’s efforts to ensure compliance with PCI DSS, we noted the Department had not:

- Formally assessed each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate Self-Assessment Questionnaire (SAQ).
- Completed a SAQ and Attestation Of Compliance (AOC) for all programs accepting credits card payments.

PCI DSS was developed to detail security requirements for entities that store, process or transmit cardholder data. Cardholder data is any personally identifiable data associated with a cardholder.

To assist merchants in the assessments of their environment, the PCI Council has established Self-Assessment Questionnaires (SAQ) for validating compliance with PCI’s core requirements. At a minimum, PCI DSS required completion of SAQ A; which highlights specific requirements to restrict access to paper and electronic media containing cardholder data, destruction of such media when it is no longer needed, and requirements for managing service providers. As additional elements, such as face-to face acceptance of credit cards and point-of-sale solutions, are introduced into the credit card environment being assessed, additional PCI DSS requirements apply.

According to the Merchant Agreement signed and agreed between the Department and the ePAY service provider, the Department agree to comply with the PCI DSS and accepts all liability associated with PCI DSS compliance, including any fines or fees

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for compliance lapses or breach events.

During the prior engagement period, Department management stated a lack of resources and competing priorities resulted in a lack of compliance with PCI requirements. During the current engagement period, Department management indicated the issue was due to a lack of training of responsible employees regarding PCI DSS compliance requirements.

Cardholder's data or personal information collected by the Department should be adequately secured at all times. Failure to establish and maintain adequate procedures to handle and protect such information could result in identity theft or other unintended use. (Finding Code No. 2019-020, 2017-021, 2015-022)

RECOMMENDATION

We recommend the Department:

- At least annually, assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ.
- Complete the appropriate SAQ(s) and AOC for its environment and maintain documentation supporting its validation efforts.
- Maintain contact with the Treasurer's Office to ensure sufficient knowledge and awareness of PCI Compliance status, issues, and guidance surrounding the ePAY program.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department's Office of Finance and Administration will provide guidance and work with the Offices/Programs that accept credit card payments to ensure the appropriate Self-Assessment Questionnaires are completed. A central repository will be created for all of the Self-Assessment Questionnaires. The Department will work with the Treasurer's Office to ensure there is sufficient knowledge and awareness of PCI compliance issues.

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2019-021. **FINDING** (Inadequate Controls over Voucher Processing)

The Illinois Department of Public Health (Department) did not have adequate controls over voucher processing.

The Department utilized the Accounting Information System (AIS) during Fiscal Year 2018 and changed to the Enterprise Resource Planning (ERP) System of the Department of Innovation and Technology in Fiscal Year 2019 for the processing of vouchers. During testing, the auditors noted the following:

- One hundred forty-two of 398 (36%) vouchers tested were approved from 1 to 385 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Department to approve proper bills or deny bills with defects, in whole or in part, within 30 days after receipt.

- For 12 of 398 (3%) vouchers tested, totaling \$1,434,436, the Department assigned incorrect bill or invoice receipt dates resulting in an underpayment of interest totaling \$4,300. In addition, for 11 of 398 (3%) vouchers tested, totaling \$1,081,562, the Department did not pay \$6,354 in accrued interest.

The Illinois Prompt Payment Act (30 ILCS 540/3-2) requires the Department, when the bill is not paid within 90 days after receipt of a proper bill or invoice, to pay interest at the rate of 1% per month until the bill is paid.

During the prior engagement period, Department management stated the deficiencies were due staff shortages, turnover, competing priorities, and training issues in its fiscal offices. During the current engagement period, Department management stated the issues noted were due to the change in the accounting system used from AIS to ERP and employee error.

Untimely approval of invoice vouchers increases the likelihood that errors and irregularities could occur and not detected in a timely manner. Inaccurate calculation of interest is noncompliance with statutes and regulations. (Finding Code No. 2019-021, 2017-027)

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RECOMMENDATION

We recommend the Department strengthen its controls over voucher processing to ensure vouchers are timely and properly approved and interest is accurately calculated and paid when required.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will work to ensure vouchers are processed in a timely manner and with proper approvals. The Department will review procedures over how invoices are dated in order to assist in determining proper dates for interest accrual.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-022. **FINDING** (Formal Department Rules Not Adopted)

The Illinois Department of Public Health (Department) did not adopt rules required by the Counties Code and the Authorized Electronic Monitoring in Long-term Care Facilities Act.

During our testing of statutory mandates, we noted the following:

- The Department did not draft or adopt rules required by the Counties Code (Code) (55 ILCS 5/3-3013(e)). The Code requires the Department to adopt rules regarding specific information that must be reported to the Department by the coroner or medical examiner in the event of death caused by drug overdose. The Code, effective January 1, 2016, requires in every case in which a drug overdose is determined to be the cause or a contributing factor to the death, the coroner or medical examiner to report the death to the Department.

Department management stated, as they did during the prior engagement period, coroners and medical examiners had already been reporting drug overdose information when completing the medical certification of cause of death. Therefore, Department management determined it did not necessitate the promulgation of rules.

- The Department did not adopt the rules required by the Authorized Electronic Monitoring in Long-term Care Facilities Act (Act) (210 ILCS 32/65). The Act requires the Department to adopt rules necessary to administer and enforce the Act. The Act, effective January 1, 2016, addresses the authorized placement of electronic monitoring devices in the residents' rooms of an intermediate care facility for the developmentally disabled licensed under the Intellectually Disabled/Developmentally Disabled (ID/DD) Community Care Act that has 30 beds, a facility licensed under the Medically Complex for Developmentally Disabled (MC/DD) Act, or a long-term care facility under the Nursing Home Care Act.

Department management stated, as they did during the prior engagement period, it determined the Act as self-executing and does not necessitate the promulgation of rules.

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Formal administrative rules provide a basis for proper implementation and enforcement of the Code and the Act, protect the Department from legal challenges, and give additional legitimacy to Department actions. Failure to adopt the required rules is noncompliance with the Code and the Act. (Finding Code No. 2019-022, 2017-023)

RECOMMENDATION

We recommend the Department draft and adopt rules required by the Code and the Act.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will draft and adopt rules required by the Authorized Electronic Monitoring in Long-term Care Facilities Act and the Counties Code.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-023. **FINDING** (Failure to Develop and Disseminate Information Mandated by State Law)

The Illinois Department of Public Health (Department) did not develop and disseminate information required by the Civil Administrative Code of Illinois and the Nursing Home Care Act.

During our testing of statutory mandates, we noted the following:

- The Department did not develop and disseminate information required by the Civil Administrative Code of Illinois (Code) (20 ILCS 2310/2310-341). The Code requires the Department to develop and disseminate information regarding a bone marrow registry which should include the following:
 - a) the need for bone marrow donations;
 - b) patient populations that would benefit from bone marrow donations;
 - c) how to join a bone marrow registry; and
 - d) how to acquire a free buccal swab kit from a bone marrow registry.

The Code stated the information may be disseminated in print, electronically, or in any other manner determined by the Department.

- The Department did not develop, provide, or approve and publish informational materials for school districts required by the Code (20 ILCS 2310/2310-700). The Code requires the Department to develop, provide, or approve and publish informational materials for school districts regarding influenza and influenza vaccinations and meningococcal disease and meningococcal vaccinations in accordance with the latest information provided by the Advisory Committee on Immunization Practices of the Center for Disease Control and Prevention.
- The Department did not develop and provide nursing home facilities with educational information required by the Nursing Home Care Act (Act) (210 ILCS 45/2-213). The Act requires the Department to provide the facilities with educational information on all vaccines recommended by the Centers for Disease Control and Prevention’s Advisory Committee on Immunization Practices, including, but not limited to, the risks associated with shingles and how to protect oneself against the varicella-zoster virus.

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Department management indicated the process for implementing rules regarding the above mandates resulted in a delay in the Department’s ability to comply.

Failure to carry out these mandated duties is noncompliance with State laws and does not achieve the legislative intent for the affected programs, which are to encourage registration and donations for the bone marrow research, care, and treatment of patients, to inform school districts about the latest information on influenza and meningococcal disease and their vaccinations, and to control infections and spread of communicable diseases. (Finding Code No. 2019-023)

RECOMMENDATION

We recommend the Department develop and disseminate the required information to comply with the Code and the Act.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department is diligently working on updating all pending rules. Vaccination sections for Parts 300, 330, and 340 include requirements mandated in Section 2-213 (a) and (b) only. However, Public Act 100-1042 (effective January 1, 2019) added a new requirement regarding providing vaccination information to facilities for them to disseminate to residents. The vaccination sections for each of these parts are pending rulemakings to incorporate requirements of Section 2-213 (c), (d), and (e), which will bring the Department into full compliance. In summary, the original vaccination requirement was added to the rules, then the Public Act added additional requirements which is now pending the rulemaking process.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-024. **FINDING** (Noncompliance with the Health Care Worker Background Check Act)

The Illinois Department of Public Health (Department) did not comply with the provisions of the Health Care Worker Background Check Act (Act) to prescribe an application form for a petition to remove a finding of neglect and to update the findings in the Health Care Worker Registry.

During our testing of certain provisions of the Act, we noted the following:

- The Department did not prescribe a form to apply for a petition for the removal of a finding of neglect from the Health Care Worker Registry. Effective March 1, 2019, the Illinois Administrative Code (Code) (77 Ill. Adm. Code 955.320) requires an employee or former employee to complete and submit an application for removal of the finding on a form prescribed by the Department.
- For one of eight (13%) findings on abuse, neglect, or misappropriation of resident assets tested, the finding was not included in the Health Care Worker Registry. The Act (225 ILCS 46/27(e)) requires the Department to include the finding as part of the Health Care Worker Registry, as well as a clear and accurate summary from the employee, after the Department finds the employee, or former employee abused a resident, neglected a resident, or misappropriated resident property. Additionally, the Act (225 ILCS 46/27(f)) requires the Department to make the following information in the Health Care Worker Registry available to the public: an individual’s full name; the date an individual successfully completed a nurse aide training or competency evaluation; and whether the Department has made a finding that an employee, or former employee, has been guilty of abuse or neglect of a resident or misappropriation of resident property or has made any other applicable finding as set forth by rule.

Department management indicated the issues noted were due to oversight.

Failure to prescribe an application form to petition for removal of a finding of neglect from the Health Care Worker Registry is noncompliance with the Code. Failure to update the findings in the Health Care Worker Registry could mislead the health care employers to hire health care workers who have findings on abuse, neglect of a resident, or misappropriation of resident property. (Finding Code No. 2019-024)

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

RECOMMENDATION

We recommend the Department prescribe a form for applying for a petition for the removal of a finding of neglect from the Health Care Worker Registry and ensure findings are included and updated in the Health Care Worker Registry to comply with the Code and the Act.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. The Department will prescribe a form for applying for a petition for the removal of a finding of neglect from the Health Care Worker Registry and ensure findings are included and updated in the Health Care Worker Registry to comply with the Code and the Act.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-025. **FINDING** (Noncompliance with the Plumbing License Law)

The Illinois Department of Public Health (Department) failed to comply with the provision of the Plumbing License Law (Law) to require schools to conduct testing for lead from sources of potable water.

The Law (225 ILCS 320/35.5) requires, no later than June 30, 2019, the Department to determine whether it is necessary and appropriate to protect public health to require schools constructed in whole or in part after January 1, 2000 to conduct testing for lead from sources of potable water. As of the end of fieldwork, the Department had drafted but had not finalized a memorandum addressed to the Illinois State Board of Education (ISBE) and State Superintendent of Education recommending all schools constructed in whole, or in part, from January 2, 2000 through December 31, 2013, to conduct testing for lead from all sources of potable water.

Department management stated the delay in finalizing the recommendation to require schools to conduct water testing of lead was due to competing priorities and oversight.

Failure to carry out the mandated duty does not achieve the legislative intent of the affected program, which was to protect young children who may suffer adverse health effects and developmental delays as a result of exposure to lead. (Finding Code No. 2019-025)

RECOMMENDATION

We recommend the Department finalize the memorandum requiring schools to conduct testing for lead from all sources of potable water to comply with the Law.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. A memo to the ISBE has been completed with a determination that all schools built after January 1, 2000 through January 4, 2014, should have their water tested for lead. This communication has been delayed due to the COVID-19 response and will be delivered to ISBE in the coming weeks.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

2019-026. **FINDING** (Inadequate Controls over Accounts Receivable)

The Illinois Department of Public Health (Department) did not have adequate controls over the administration of its accounts receivable.

The Department reported \$12.4 million in accounts receivable, of which \$9.1 million was over one year past due, as of June 30, 2019, and \$10.1 million, of which \$7.7 million was over one year past due, as of June 30, 2018. During our testing, we noted the following:

- For seven of 40 (18%) accounts receivable tested, totaling \$256,825 and were over one year past due, the Department did not make active collection efforts. The Department did not send collection letters, or refer the accounts to a collection agency or the Office of Comptroller's (Comptroller) Offset System for collection, or to the Office of the Attorney General for write off or legal action.

The Illinois State Collection Act of 1986 (Act) (30 ILCS 210/3) and the Statewide Accounting Management System (SAMS) (Procedure 26.40.10) require the Agency to pursue the collection of accounts or claims due and payable to the State of Illinois through all reasonable and appropriate procedures. The Act (30 ILCS 210/5(c-1)) and the SAMS (Procedure 26.40.20) require the Department to place all debts over \$250 and more than 90 days past due in the Comptroller's Offset System. The Uncollected State Claims Act (30 ILCS 205/2(b)) requires the Department, when it is unable to collect any claim or account receivable of \$1,000 or more, request the Attorney General to certify the claim or account receivable to be uncollectible.

- Two of 40 (5%) accounts receivable tested had incorrect amounts recorded. The total amount reported was \$1,500, however, per supporting documentation, the accounts receivable totaled \$6,500.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

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CURRENT FINDINGS – STATE COMPLIANCE (Continued)

Department management stated they do not have federal identification numbers and other information required to pursue collection or write-off action. Department management also stated the incorrect accounts receivable amounts were due to oversight.

Failure to timely refer receivables to the collection agency and to the Comptroller's Offset System increases the likelihood that past due amounts owed to the Department will not be collected or that collection will be further delayed. Failure to report uncollectible accounts to the Attorney General results in the Department not writing off accounts receivable balances and the corresponding allowance for doubtful accounts, resulting in an overstatement of these balances in the Department's accounts receivable reports. Failure to make collection efforts increases the risk of loss of revenues. In addition, failure to establish and maintain adequate internal controls over accounts receivable represents noncompliance with State laws and regulations. (Finding Code No. 2019-026)

RECOMMENDATION

We recommend the Department pursue all reasonable and appropriate procedures to collect on outstanding debts as required by State laws and regulations. Further, we recommend the Department ensure accounts receivables are accurately recorded.

DEPARTMENT RESPONSE

The Department concurs with the finding and recommendation. A procedure has been implemented whereby the Accounts Receivable Unit will work with the Legal Division to obtain federal identification numbers which are needed to initiate collections. The incorrect amounts were due to oversight and have been appropriately adjusted.

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SCHEDULE OF FINDINGS - NOT REPEATED FINDINGS

A. **FINDING** (Inadequate Controls over Receipts)

During the prior examination, the Illinois Department of Public Health (Department) did not timely deposit cash receipts and did not timely or adequately follow-up on returned checks.

During the current examination, our sample testing disclosed a decrease in the number of instances and dollar amount of exceptions on the untimely deposit of cash receipts and inadequate follow-up on returned checks. This issue has been included in the report of immaterial findings as Finding Code No. IM2019-007. (Finding Code No. 2017-009)

B. **FINDING** (Failure to Establish Joint Rules to Streamline Contracting Process)

During the prior examination, the Department failed to establish joint rules with other public service agencies on a cross-agency prequalification process, common service taxonomy, and a master service agreement for contracting with human service providers as required by the Department of Human Services Act (Act) and Department of Public Health Powers and Duties Law (Law).

During the current examination, Public Act 100-955 repealed the requirements in the Act and Law effective August 19, 2018. (Finding Code No. 2017-010, 2015-010, 2013-012)

C. **FINDING** (Weaknesses Regarding Systems Development and Change Control Procedures)

During the prior examination, the Department did not comply with the Change Control Procedures, as required. Specifically, the Department did not complete a formal Change Control Sign-off form to ensure changes to the existing system were adequately documented and approved. Also, the Department did not have effective segregation of duties for programmers developing or maintaining its computer systems.

During the current examination, our sample testing disclosed the Department ensured changes to applications were sufficiently controlled by performing change control sign-off prior to deployment of changes to production. In addition, the Department segregated the functions of personnel who develop changes from functions of personnel implementing changes to the production environment. (Finding Code No. 2017-022, 2015-023)

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SCHEDULE OF FINDINGS - NOT REPEATED FINDINGS (Continued)

- D. **FINDING** (Noncompliance with the Mandated Duties of the Advisory Committee on Neonatal Abstinence Syndrome)

During the prior examination, the Department did not ensure the proper composition of the Advisory Committee on Neonatal Abstinence Syndrome (Committee), the initial Committee meeting was held within the required timeframe, and the submission of the annual reports to the General Assembly and Governor's Office

During the current examination, the Department of Public Health Powers/Duties Law (20 ILCS 2310/2310-677) creating the Advisory Committee on Neonatal Abstinence Syndrome was repealed on June 30, 2019 per Public Act 100-513. (Finding Code No. 2017-025)

- E. **FINDING** (Depreciation Expense Not Adequately Calculated and Reported and Access Rights Not Timely Cancelled)

During the prior examination, the Department did not ensure depreciation expenses were accurately calculated and reported, and system access rights were reviewed and timely cancelled.

During the current examination, our sample testing disclosed that depreciation expense and accumulated depreciation were accurately calculated. Additionally, the Department performed reviews of periodic system access rights; therefore, user accounts of separated employees were revoked timely. (Finding Code No. 2017-026)

- F. **FINDING** (Insufficient reimbursements for vaccines for Children Program)

During the prior examination, the Department failed to ensure the Vaccines for Children (VFC) program was providing proper reimbursements to the Centers for Disease Control (CDC).

During the current examination, the Department submitted to the CDC its Final Comprehensive Plan for Replacement of the CDC VFC Vaccines. Additionally, the Department entered into an Intergovernmental Agreement with the Department of Healthcare and Family Services (HFS) to establish HFS' responsibility to pay for the total cost of replacement VFC vaccine doses owed to the CDC. (Finding Code No. 2017-028)

STATE OF ILLINOIS
 DEPARTMENT OF PUBLIC HEALTH
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586 and Public Act 101-0007	Expenditure Authority (Net After Transfers)	Expenditures Through 06/30/19	Lapse Period Expenditures 07/01-10/31/19	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed 10/31/19
APPROPRIATED FUNDS						
General Revenue Fund - 0001	\$ 139,571,300	\$ 88,370,215	\$ 38,978,484	\$ 127,348,699	\$ -	\$ 12,222,601
Food and Drug Safety Fund - 0014	2,000,000	79,108	4,500	83,608	-	1,916,392
Penny Serrano Breast, Cervical, and Ovarian Cancer Research Fund - 0015	600,000	-	-	-	-	600,000
Rural/Downstate Health Access Fund - 0048	100,000	48,175	1,091	49,266	-	50,734
Alzheimer's Disease Research Fund - 0060	250,000	11,056	4,541	15,597	-	234,403
Public Health Services Fund - 0063	297,324,900	140,574,698	31,312,505	171,887,203	-	125,437,697
Hospital Licensure Fund - 0068	2,400,000	719,611	30,285	749,896	-	1,650,104
Compassionate Use of Medical Cannabis - 0075	5,000,000	4,153,174	716,805	4,869,979	-	130,021
Stroke Data Collection Fund - 0104	150,000	121	-	121	-	149,879
Community Health Center Care Fund - 0113	350,000	-	-	-	-	350,000
Safe Bottled Water Fund - 0115	50,000	20,885	11,215	32,100	-	17,900
Facility Licensing Fund - 0118	3,000,000	1,186,635	90,250	1,276,885	-	1,723,115
Heartsaver AED Fund - 0135	50,000	-	-	-	-	50,000
Childhood Cancer Research Fund - 0172	75,000	-	-	-	-	75,000
Illinois School Asbestos Abatement Fund - 0175	1,200,000	336,957	25,673	362,630	-	837,370
Epilepsy Treatment and Education Grants-in-Aid Fund - 0197	30,000	-	-	-	-	30,000
Diabetes Research Checkoff Fund - 0198	250,000	-	-	-	-	250,000
Carolyn Adams Ticket for the Cure Grant Fund - 0208	2,000,000	-	-	-	-	2,000,000
Illinois Health Facilities Planning Fund - 0238	3,700,000	1,371,809	106,427	1,478,236	-	2,221,764
Emergency Public Health Fund - 0240	5,100,000	1,482,993	1,735,328	3,218,321	-	1,881,679
Public Health Water Permit Fund - 0256	100,000	16,166	11,479	27,645	-	72,355
Nursing Dedicated and Professional Fund - 0258	2,000,000	1,199,381	12,543	1,211,924	-	788,076
Long-Term Care Monitor/Receiver Fund - 0285	28,000,000	21,134,602	1,952,743	23,087,345	-	4,912,655
Home Care Services Agency Licensure Fund - 0287	1,400,000	1,368,131	9,014	1,377,145	-	22,855
Used Tire Management Fund - 0294	500,000	232,965	11,163	244,128	-	255,872
African-American HIV/AIDS Response Fund - 0326	200,000	-	-	-	-	200,000
Tattoo and Body Piercing Establishment Registration Fund - 0327	300,000	44,925	192,776	237,701	-	62,299

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net After Transfers)	Expenditures Through 06/30/19	Lapse Period Expenditures 07/01-10/31/19	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed 10/31/19
Public Act 100-0586 and Public Act 101-0007	\$	2,711,414	\$	3,250,300	\$	1,749,700
Public Health Laboratory Services Revolving Fund - 0340	5,000,000	\$ 2,711,414	\$ 538,886	\$ 3,250,300	-	\$ 1,749,700
Long Term Care Provider Fund - 0345	2,000,000	1,093,161	221,832	1,314,993	-	685,007
Lead Poisoning Screening, Prevention, and Abatement Fund - 0360	10,005,200	8,992,337	130,833	9,123,170	-	882,030
Tanning Facility Permit Fund - 0370	300,000	171,889	37,450	209,339	-	90,661
Equity in Long-term Care Quality Fund - 0371	3,500,000	-	-	-	-	3,500,000
Plumbing Licensure and Program Fund - 0372	3,950,000	1,944,922	152,194	2,097,116	-	1,852,884
Regulatory Evaluation and Basic Enforcement Fund - 0388	150,000	23,252	-	23,252	-	126,748
Trauma Center Fund - 0397	7,000,000	256,479	3,101,236	3,357,715	-	3,642,285
EMS Assistance Fund - 0398	1,000,000	675,906	168,171	844,077	-	155,923
Multiple Sclerosis Research Fund - 0429	1,500,000	-	-	-	-	1,500,000
Quality of Life Endowment Fund - 0437	1,000,000	378,426	102,283	480,709	-	519,291
Autoimmune Disease Research Fund - 0469	50,000	-	-	-	-	50,000
Health Facility Plan Review Fund - 0524	2,227,000	1,582,610	73,448	1,656,058	-	570,942
Renewable Energy Resources Trust Fund - 0564	4,000,000	4,000,000	-	4,000,000	-	-
Pesticide Control Fund - 0576	420,000	362,727	3,502	366,229	-	53,771
Hospice Fund - 0586	30,000	-	-	-	-	30,000
Prostate Cancer Research Fund - 0626	30,000	-	-	-	-	30,000
Death Certificate Surcharge Fund - 0635	2,500,000	1,644,278	78,238	1,722,516	-	777,484
Illinois Adoption Registry and Medical Information Exchange Fund - 0638	200,000	-	-	-	-	200,000
Healthy Smiles Fund - 0654	400,000	279,557	-	279,557	-	120,443
DHS Private Resource Fund - 0690	700,000	-	-	-	-	700,000
Assisted Living and Shared Housing Regulatory Fund - 0702	1,300,000	1,299,442	-	1,299,442	-	558
Spinal Cord Injury Paralysis Cure Research Trust Fund - 0714	500,000	-	-	-	-	500,000
Tobacco Settlement Recovery Fund - 0733	111,694,300	6,771,719	2,498,321	9,270,040	-	2,424,260
Pet Population Control Fund - 0764	250,000	-	-	-	-	250,000
Private Sewage Disposal Program Fund - 0790	250,000	167,064	8,939	176,003	-	73,997
Personal Property Tax Replacement Fund - 0802	18,098,500	18,098,500	(8,111)	18,090,389	-	8,111
Public Health Federal Projects Fund - 0838	612,000	142,300	1,871	144,171	-	467,829

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net After Transfers)	Expenditures Through 06/30/19	Lapse Period Expenditures 07/01-10/31/19	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed 10/31/19
Public Act 100-0586 and Public Act 101-0007						
Maternal and Child Health Services Block Grant Fund - 0872	\$ 23,250,000	\$ 11,969,415	\$ 6,584,360	\$ 18,553,775	\$ -	\$ 4,696,225
Preventive Health and Health Services Block Grant Fund - 0873	4,431,800	2,776,043	125,125	2,901,168	-	1,530,632
Public Health Special State Projects Fund - 0896	51,150,000	4,034,834	3,050,574	7,085,408	-	44,064,592
Metabolic Screening and Treatment Fund - 0920	19,485,800	14,223,017	3,122,989	17,346,006	-	2,139,794
Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938	100,000	3,793	244	4,037	-	95,963
Illinois State Podiatric Disciplinary Fund - 0954	100,000	100,000	-	100,000	-	-
Build Illinois Bond Fund - 0971	16,091,538	-	-	-	1,091,538	15,000,000
Grand Total Fiscal Year 2019	\$ 688,977,338	\$ 346,054,692	\$ 95,199,207	\$ 441,253,899	\$ 1,091,538	\$ 246,631,901

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of October 31, 2019, and have been reconciled to the Department. However, see Finding 2019-013 regarding the Department's failure to maintain adequate controls over its monthly reconciliations.

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

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2018

Schedule 2

For the Sixteen Months Ended October 31, 2018

Public Act 100-0021 and Public Act 100-0586	Expenditure Authority (Net After Transfers)	Expenditures Through 06/30/18	Lapse Period Expenditures 07/01-10/31/18	Total Expenditures	Balances Lapsed 10/31/18
APPROPRIATED FUNDS					
General Revenue Fund - 0001	\$ 110,088,280	\$ 72,857,882	\$ 16,302,905	\$ 89,160,787	\$ 20,927,493
Food and Drug Safety Fund - 0014	2,000,000	1,463,112	23,125	1,486,237	513,763
Penny Severns Breast, Cervical, and Ovarian Cancer Research Fund - 0015	600,000	-	-	-	600,000
Rural/Downstate Health Access Fund - 0048	100,000	36,701	633	37,334	62,666
Alzheimer's Disease Research Fund - 0060	250,000	69,054	25,558	94,612	155,388
Public Health Services Fund - 0063	264,935,400	138,923,400	26,392,662	165,316,062	99,619,338
Hospital Licensure Fund - 0068	2,400,000	712,611	(1,731)	710,880	1,689,120
Compassionate Use of Medical Cannabis - 0075	5,000,000	2,434,052	146,720	2,580,772	2,419,228
Stroke Data Collection Fund - 0104	150,000	524	700	1,224	148,776
Community Health Center Care Fund - 0113	350,000	-	-	-	350,000
Safe Bottled Water Fund - 0115	50,000	34,905	449	35,354	14,646
Facility Licensure Fund - 0118	3,000,000	818,935	70,309	889,244	2,110,756
HeartSaver AED Fund - 0135	50,000	-	-	-	50,000
Childhood Cancer Research Fund - 0172	75,000	-	-	-	75,000
Illinois School Asbestos Abatement Fund - 0175	1,200,000	391,268	28,774	420,042	779,958
Epilepsy Treatment and Education Grants-in-Aid Fund - 0197	30,000	-	-	-	30,000
Diabetes Research Checkoff Fund - 0198	250,000	-	-	-	250,000
Carolyn Adams Ticket for the Cure Grant Fund - 0208	2,000,000	-	-	-	2,000,000
Illinois Health Facilities Planning Fund - 0238	3,700,000	1,415,632	63,260	1,478,892	2,221,108
Emergency Public Health Fund - 0240	5,100,000	2,381,718	984,470	3,366,188	1,733,812
Public Health Water Permit Fund - 0256	100,000	21,933	18,997	40,930	59,070
Nursing Dedicated and Professional Fund - 0258	2,000,000	1,340,850	7,428	1,348,278	651,722
Long-Term Care Monitor/Receiver Fund - 0285	28,000,000	18,686,227	1,082,525	19,768,752	8,231,248
Home Care Services Agency Licensure Fund - 0287	1,400,000	1,270,259	38,754	1,309,013	90,987
Used Tire Management Fund - 0294	500,000	238,552	5,132	243,684	256,316

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Expenditure Authority (Net After Transfers)	Expenditures Through 06/30/18	Lapse Period Expenditures 07/01-10/31/18	Total		Balances Lapsed 10/31/18
				Expenditures	Expenditures	
Public Act 100-0021 and Public Act 100-0586	\$	\$	\$	\$	\$	\$
African-American HIV/AIDS Response Fund - 0326	200,000	8,619	(265)	8,354	191,646	
Tattoo and Body Piercing Establishment Registration Fund - 0327	300,000	106,906	151,179	258,085	41,915	
Public Health Laboratory Services Revolving Fund - 0340	5,000,000	2,442,414	398,627	2,841,041	2,158,959	
Long Term Care Provider Fund - 0345	2,000,000	1,136,874	187,606	1,324,480	675,520	
Lead Poisoning Screening, Prevention, and Abatement Fund - 0360	10,005,200	2,723,095	101,380	2,824,475	7,180,725	
Tanning Facility Permit Fund - 0370	300,000	48,385	32,716	81,101	218,899	
Equity in Long-term Care Quality Fund - 0371	3,500,000	-	-	-	3,500,000	
Plumbing Licensure and Program Fund - 0372	3,950,000	1,386,855	76,542	1,463,397	2,486,603	
Regulatory Evaluation and Basic Enforcement Fund - 0388	150,000	17,093	-	17,093	132,907	
Trauma Center Fund - 0397	7,000,000	4,615	3,799,025	3,803,640	3,196,360	
EMS Assistance Fund - 0398	1,500,000	509,956	193,317	703,273	796,727	
Multiple Sclerosis Research Fund - 0429	2,500,000	123,167	-	123,167	2,376,833	
Quality of Life Endowment Fund - 0437	1,500,000	249,183	209,026	458,209	1,041,791	
Autoimmune Disease Research Fund - 0469	50,000	-	-	-	50,000	
Health Facility Plan Review Fund - 0524	2,227,000	1,276,561	9,944	1,286,505	940,495	
Renewable Energy Resources Trust Fund - 0564	4,000,000	4,000,000	-	4,000,000	-	
Pesticide Control Fund - 0576	420,000	236,153	21,803	257,956	162,044	
Hospice Fund - 0586	30,000	-	-	-	30,000	
Prostate Cancer Research Fund - 0626	30,000	-	-	-	30,000	
Death Certificate Surcharge Fund - 0635	2,500,000	1,726,276	23,772	1,750,048	749,952	
Illinois Adoption Registry and Medical Information Exchange Fund - 0638	200,000	-	14,199	14,199	185,801	
Healthy Smiles Fund - 0654	400,000	317,116	8,844	325,960	74,040	
DHS Private Resource Fund - 0690	700,000	-	-	-	700,000	
Assisted Living and Shared Housing Regulatory Fund - 0702	950,000	907,066	24,338	931,404	18,596	
Spinal Cord Injury Paralysis Cure Research Trust Fund - 0714	800,000	-	-	-	800,000	
Tobacco Settlement Recovery Fund - 0733	11,694,300	6,754,220	2,622,452	9,376,672	2,317,628	
Pet Population Control Fund - 0764	250,000	95,733	115	95,848	154,152	

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2018**

For the Sixteen Months Ended October 31, 2018

Public Act 100-0021 and Public Act 100-0586	Expenditure Authority (Net After Transfers)	Expenditures Through 06/30/18	Lapse Period Expenditures 07/01-10/31/18	Total Expenditures	Balances Lapsed 10/31/18
Performance-Enhancing Substance Testing Fund - 0784	\$ 150	\$ 150	\$ -	\$ 150	\$ -
Private Sewage Disposal Program Fund - 0790	250,000	175,199	4,182	179,381	70,619
Personal Property Tax Replacement Fund - 0802	18,098,500	17,884,314	213,646	18,097,960	540
Public Health Federal Projects Fund - 0838	612,000	119,706	14,356	134,062	477,938
Maternal and Child Health Services Block Grant Fund - 0872	21,750,000	13,947,707	2,568,867	16,516,574	5,233,426
Preventive Health and Health Services Block Grant Fund - 0873	3,831,800	2,401,731	89,355	2,491,086	1,340,714
Public Health Special State Projects Fund - 0896	23,650,000	3,809,115	2,149,228	5,958,343	17,691,657
Metabolic Screening and Treatment Fund - 0920	19,485,800	13,292,179	2,876,995	16,169,174	3,316,626
Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938	100,000	59,165	(37)	59,128	40,872
Illinois State Podiatric Disciplinary Fund - 0954	100,000	99,993	-	99,993	7
Grand Total Fiscal Year 2018	583,363,430	318,957,161	60,981,882	379,939,043	203,424,387

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of October 31, 2018, and have been reconciled to the Department records. However, see Finding 2019-013 regarding the Department's failure to maintain adequate controls over its monthly reconciliations.

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

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

Schedule 3

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
APPROPRIATED FUNDS			
General Revenue Fund - 0001			
Appropriations (net after transfers)	\$ 139,571,300	\$ 110,088,280	\$ 97,484,900
Expenditures			
Personal services	36,650,423	37,175,976	39,549,772
Contribution to social security	2,687,032	2,723,574	2,906,594
Lump sums and other purposes	38,303,091	29,011,119	8,146,134
Lump sums, operations	28,205,184	15,598,082	1,390,054
Interfund cash transfers	-	-	679,000
Awards and grants	20,434,303	3,689,221	2,786,571
Awards and grants - lump sums	646,707	662,070	-
Medical services, payments to providers	421,959	300,745	-
Grants to local governments	-	-	17,098,500
Total expenditures	<u>127,348,699</u>	<u>89,160,787</u>	<u>72,556,625</u>
Lapsed balances	<u>12,222,601</u>	<u>20,927,493</u>	<u>24,928,275</u>
Food and Drug Safety Fund - 0014			
Appropriations (net after transfers)	2,000,000	2,000,000	2,000,000
Expenditures			
Lump sums and other purposes	83,608	1,486,237	451,442
Total expenditures	<u>83,608</u>	<u>1,486,237</u>	<u>451,442</u>
Lapsed balances	<u>1,916,392</u>	<u>513,763</u>	<u>1,548,558</u>
Penny Severns Breast, Cervical, and Ovarian Cancer Research Fund - 0015			
Appropriations (net after transfers)	600,000	600,000	600,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Lapsed balances	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Rural/Downstate Health Access Fund - 0048			
Appropriations (net after transfers)	100,000	100,000	100,000
Expenditures			
Lump sum, operations	49,266	37,334	7,268
Total expenditures	<u>49,266</u>	<u>37,334</u>	<u>7,268</u>
Lapsed balances	<u>50,734</u>	<u>62,666</u>	<u>92,732</u>

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**

**Schedule 3
(Continued)**

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Alzheimer's Disease Research Fund - 0060			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 350,000
Expenditures			
Awards and grants	15,597	94,612	89,016
Total expenditures	15,597	94,612	89,016
Lapsed balances	234,403	155,388	260,984
Public Health Services Fund - 0063			
Appropriations (net after transfers)	297,324,900	264,935,400	291,302,100
Expenditures			
Personal services	15,479,747	13,785,925	14,758,354
Contribution to SERS	7,797,117	6,540,331	6,583,485
Contribution to social security	1,137,776	1,014,300	1,085,550
Employer contributions to group insurance	3,876,844	3,336,925	3,879,918
Contractual services	4,119,306	2,610,778	2,838,405
Travel	583,618	602,434	773,979
Commodities	613,614	260,441	264,653
Printing	14,609	30	23,769
Equipment	279,583	532,187	79,197
Telecommunications services	50,755	65,258	88,801
Operation of automotive equipment	2,044	1,367	3,496
Lump sums and other purposes	125,187,708	124,096,855	112,354,076
Lump sums, operations	632,373	628,755	806,932
Awards and grants	6,753,243	7,312,245	8,396,864
Awards and grants - lump sums	5,358,866	4,528,231	3,876,583
Total expenditures	171,887,203	165,316,062	155,814,062
Lapsed balances	125,437,697	99,619,338	135,488,038
Hospital Licensure Fund - 0068			
Appropriations (net after transfers)	2,400,000	2,400,000	2,250,000
Expenditures			
Lump sums and other purposes	749,896	710,880	304,888
Total expenditures	749,896	710,880	304,888
Lapsed balances	1,650,104	1,689,120	1,945,112
Compassionate Use of Medical Cannabis Fund - 0075			
Appropriations (net after transfers)	5,000,000	5,000,000	5,000,000
Expenditures			
Lump sums and other purposes	4,869,979	2,580,772	1,997,395
Total expenditures	4,869,979	2,580,772	1,997,395
Lapsed balances	130,021	2,419,228	3,002,605

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Stroke Data Collection Fund - 0104			
Appropriations (net after transfers)	\$ 150,000	\$ 150,000	\$ 300,000
Expenditures			
Lump sums and other purposes	121	1,224	3,054
Total expenditures	121	1,224	3,054
Lapsed balances	149,879	148,776	296,946
Community Health Center Care Fund - 0113			
Appropriations (net after transfers)	350,000	350,000	500,000
Expenditures			
Lump sums and other purposes	-	-	-
Total expenditures	-	-	-
Lapsed balances	350,000	350,000	500,000
Safe Bottled Water Fund - 0115			
Appropriations (net after transfers)	50,000	50,000	100,000
Expenditures			
Lump sums and other purposes	32,100	35,354	-
Total expenditures	32,100	35,354	-
Lapsed balances	17,900	14,646	100,000
Facility Licensing Fund - 0118			
Appropriations (net after transfers)	3,000,000	3,000,000	3,000,000
Expenditures			
Lump sums and other purposes	1,276,885	889,244	620,089
Total expenditures	1,276,885	889,244	620,089
Lapsed balances	1,723,115	2,110,756	2,379,911
Heartsaver AED Fund - 0135			
Appropriations (net after transfers)	50,000	50,000	50,000
Expenditures			
Lump sums and other purposes	-	-	-
Total expenditures	-	-	-
Lapsed balances	50,000	50,000	50,000

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Childhood Cancer Research Fund - 0172			
Appropriations (net after transfers)	\$ 75,000	\$ 75,000	\$ 75,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	75,000	75,000	75,000
Illinois School Asbestos Abatement Fund - 0175			
Appropriations (net after transfers)	1,200,000	1,200,000	1,200,000
Expenditures			
Lump sums and other purposes	362,630	420,042	743,639
Total expenditures	362,630	420,042	743,639
Lapsed balances	837,370	779,958	456,361
Epilepsy Treatment and Education Grants-in-Aid Fund - 0197			
Appropriations (net after transfers)	30,000	30,000	30,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	30,000	30,000	30,000
Diabetes Research Checkoff Fund - 0198			
Appropriations (net after transfers)	250,000	250,000	250,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	250,000	250,000	250,000
Carolyn Adams Ticket for the Cure Fund - 0208			
Appropriations (net after transfers)	2,000,000	2,000,000	2,500,000
Expenditures			
Awards and grants	-	-	631,170
Total expenditures	-	-	631,170
Lapsed balances	2,000,000	2,000,000	1,868,830

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DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Illinois Health Facilities Planning Fund - 0238			
Appropriations (net after transfers)	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000
Expenditures			
Lump sums and other purposes	1,478,236	1,478,892	1,593,070
Total expenditures	1,478,236	1,478,892	1,593,070
Lapsed balances	2,221,764	2,221,108	2,106,930
Emergency Public Health Fund - 0240			
Appropriations (net after transfers)	5,100,000	5,100,000	5,100,000
Expenditures			
Lump sums and other purposes	3,218,321	3,366,188	2,409,305
Total expenditures	3,218,321	3,366,188	2,409,305
Lapsed balances	1,881,679	1,733,812	2,690,695
Public Health Water Permit Fund - 0256			
Appropriations (net after transfers)	100,000	100,000	200,000
Expenditures			
Lump sums and other purposes	27,645	40,930	42,085
Total expenditures	27,645	40,930	42,085
Lapsed balances	72,355	59,070	157,915
Nursing Dedicated and Professional Fund - 0258			
Appropriations (net after transfers)	2,000,000	2,000,000	2,000,000
Expenditures			
Lump sums and other purposes	1,211,924	1,348,278	1,012,571
Total expenditures	1,211,924	1,348,278	1,012,571
Lapsed balances	788,076	651,722	987,429
Long Term Care Monitor/Receiver Fund - 0285			
Appropriations (net after transfers)	28,000,000	28,000,000	28,000,000
Expenditures			
Lump sums and other purposes	23,087,345	19,768,752	20,595,336
Total expenditures	23,087,345	19,768,752	20,595,336
Lapsed balances	4,912,655	8,231,248	7,404,664

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Home Care Services Agency Licensure Fund - 0287			
Appropriations (net after transfers)	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Expenditures			
Lump sums and other purposes	1,377,145	1,309,013	834,897
Total expenditures	1,377,145	1,309,013	834,897
Lapsed balances	22,855	90,987	565,103
Used Tire Management Fund - 0294			
Appropriations (net after transfers)	500,000	500,000	500,000
Expenditures			
Lump sums and other purposes	244,128	243,684	95,336
Total expenditures	244,128	243,684	95,336
Lapsed balances	255,872	256,316	404,664
African-American HIV/AIDS Response Fund - 0326			
Appropriations (net after transfers)	200,000	200,000	500,000
Expenditures			
Awards and grants - lump sums	-	8,354	213,549
Total expenditures	-	8,354	213,549
Lapsed balances	200,000	191,646	286,451
Tattoo and Body Piercing Establishment Registration Fund - 0327			
Appropriations (net after transfers)	300,000	300,000	300,000
Expenditures			
Lump sums and other purposes	237,701	258,085	147,803
Total expenditures	237,701	258,085	147,803
Lapsed balances	62,299	41,915	152,197
Public Health Laboratory Services Revolving Fund - 0340			
Appropriations (net after transfers)	5,000,000	5,000,000	5,000,000
Expenditures			
Lump sums and other purposes	3,250,300	2,841,041	2,256,929
Total expenditures	3,250,300	2,841,041	2,256,929
Lapsed balances	1,749,700	2,158,959	2,743,071

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Long Term Care Provider Fund - 0345			
Appropriations (net after transfers)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Expenditures			
Lump sums and other purposes	1,314,993	1,324,480	1,299,269
Total expenditures	1,314,993	1,324,480	1,299,269
Lapsed balances	685,007	675,520	700,731
Lead Poisoning Screening, Prevention, and Abatement Fund - 0360			
Appropriations (net after transfers)	10,005,200	10,005,200	5,905,200
Expenditures			
Lump sums and other purposes	7,664,305	1,324,475	195,755
Lump sums, operations	-	-	2,245
Awards and grants	1,458,865	1,500,000	527,325
Total expenditures	9,123,170	2,824,475	725,325
Lapsed balances	882,030	7,180,725	5,179,875
Tanning Facility Permit Fund - 0370			
Appropriations (net after transfers)	300,000	300,000	400,000
Expenditures			
Lump sums and other purposes	209,339	81,101	57,450
Total expenditures	209,339	81,101	57,450
Lapsed balances	90,661	218,899	342,550
Equity in Long-term Care Quality Fund - 0371			
Appropriations (net after transfers)	3,500,000	3,500,000	3,500,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	3,500,000	3,500,000	3,500,000
Plumbing Licensure and Program Fund - 0372			
Appropriations (net after transfers)	3,950,000	3,950,000	2,450,000
Expenditures			
Lump sums and other purposes	2,097,116	1,463,397	1,584,292
Total expenditures	2,097,116	1,463,397	1,584,292
Lapsed balances	1,852,884	2,486,603	865,708

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Regulatory Evaluation and Basic Enforcement Fund - 0388			
Appropriations (net after transfers)	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures			
Lump sums and other purposes	23,252	17,093	21,477
Total expenditures	23,252	17,093	21,477
Lapsed balances	126,748	132,907	128,523
Trauma Center Fund - 0397			
Appropriations (net after transfers)	7,000,000	7,000,000	7,000,000
Expenditures			
Lump sums and other purposes	3,357,715	3,803,640	4,112,276
Total expenditures	3,357,715	3,803,640	4,112,276
Lapsed balances	3,642,285	3,196,360	2,887,724
EMS Assistance Fund - 0398			
Appropriations (net after transfers)	1,000,000	1,500,000	1,500,000
Expenditures			
Lump sums and other purposes	844,077	703,273	1,181,131
Total expenditures	844,077	703,273	1,181,131
Lapsed balances	155,923	796,727	318,869
Multiple Sclerosis Research Fund - 0429			
Appropriations (net after transfers)	1,500,000	2,500,000	3,000,000
Expenditures			
Awards and grants	-	123,167	1,076,833
Total expenditures	-	123,167	1,076,833
Lapsed balances	1,500,000	2,376,833	1,923,167
Quality of Life Endowment Fund - 0437			
Appropriations (net after transfers)	1,000,000	1,500,000	2,000,000
Expenditures			
Awards and grants - lump sums	480,709	458,209	524,597
Total expenditures	480,709	458,209	524,597
Lapsed balances	519,291	1,041,791	1,475,403

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Schedule 3
(Continued)

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	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Autoimmune Disease Research Fund - 0469			
Appropriations (net after transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	50,000	50,000	50,000
Health Facility Plan Review Fund - 0524			
Appropriations (net after transfers)	2,227,000	2,227,000	2,227,000
Expenditures			
Lump sums and other purposes	1,656,058	1,286,505	1,277,117
Total expenditures	1,656,058	1,286,505	1,277,117
Lapsed balances	570,942	940,495	949,883
Renewable Energy Resources Trust Fund - 0564			
Appropriations (net after transfers)	4,000,000	4,000,000	-
Expenditures			
Interfund cash transfers	4,000,000	4,000,000	-
Total expenditures	4,000,000	4,000,000	-
Lapsed balances	-	-	-
Pesticide Control Fund - 0576			
Appropriations (net after transfers)	420,000	420,000	420,000
Expenditures			
Lump sums and other purposes	366,229	257,956	368,100
Total expenditures	366,229	257,956	368,100
Lapsed balances	53,771	162,044	51,900
Hospice Fund - 0586			
Appropriations (net after transfers)	30,000	30,000	30,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	30,000	30,000	30,000

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Schedule 3
(Continued)

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	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Prostate Cancer Research Fund - 0626			
Appropriations (net after transfers)	\$ 30,000	\$ 30,000	\$ 30,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	30,000	30,000	30,000
Death Certificate Surcharge Fund - 0635			
Appropriations (net after transfers)	2,500,000	2,500,000	2,950,000
Expenditures			
Lump sums and other purposes	1,722,516	1,750,048	2,560,754
Total expenditures	1,722,516	1,750,048	2,560,754
Lapsed balances	777,484	749,952	389,246
Illinois Adoption Registry and Medical Information Exchange Fund - 0638			
Appropriations (net after transfers)	200,000	200,000	400,000
Expenditures			
Lump sums and other purposes	-	14,199	-
Total expenditures	-	14,199	-
Lapsed balances	200,000	185,801	400,000
Commitment to Human Services Fund - 0644			
Appropriations (net after transfers)	-	-	30,111,400
Expenditures			
Lump sums and other purposes	-	-	23,147,633
Awards & Grants	-	-	104,521
Awards & Grants - Lump Sums	-	-	4,956,733
Total expenditures	-	-	28,208,887
Lapsed balances	-	-	1,902,513
Healthy Smiles Fund - 0654			
Appropriations (net after transfers)	400,000	400,000	400,000
Expenditures			
Lump sums and other purposes	279,557	325,960	287,503
Total expenditures	279,557	325,960	287,503
Lapsed balances	120,443	74,040	112,497

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DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
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Schedule 3
(Continued)

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	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Budget Stabilization Fund - 0686			
Appropriations (net after transfers)	\$ -	\$ -	\$ 3,000,000
Expenditures			
Awards and grants - lump sums	-	-	2,979,219
Total expenditures	-	-	2,979,219
Lapsed balances	-	-	20,781
DHS Private Resource Fund - 0690			
Appropriations (net after transfers)	700,000	700,000	700,000
Expenditures			
Awards and grants - lump sums	-	-	-
Total expenditures	-	-	-
Lapsed balances	700,000	700,000	700,000
Assisted Living and Shared Housing Regulatory Fund - 0702			
Appropriations (net after transfers)	1,300,000	950,000	801,000
Expenditures			
Lump sums, operations	1,299,442	931,404	658,733
Total expenditures	1,299,442	931,404	658,733
Lapsed balances	558	18,596	142,267
Spinal Cord Injury Paralysis Cure Research Trust Fund - 0714			
Appropriations (net after transfers)	500,000	800,000	800,000
Expenditures			
Awards and grants	-	-	-
Total expenditures	-	-	-
Lapsed balances	500,000	800,000	800,000
Tobacco Settlement Recovery Fund - 0733			
Appropriations (net after transfers)	11,694,300	11,694,300	11,694,300
Expenditures			
Lump sums and other purposes	1,194,049	1,192,200	1,192,199
Awards and grants	7,040,325	7,216,238	7,311,893
Awards and grants - lump sums	1,035,666	968,234	1,599,410
Total expenditures	9,270,040	9,376,672	10,103,502
Lapsed balances	2,424,260	2,317,628	1,590,798

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DEPARTMENT OF PUBLIC HEALTH
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Schedule 3
(Continued)

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	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Pet Population Control Fund - 0764			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
Expenditures			
Lump sums and other purposes	-	95,848	-
Total expenditures	-	95,848	-
Lapsed balances	250,000	154,152	250,000
Performance-Enhancing Substance Testing Fund - 0784			
Appropriations (net after transfers)	-	150	-
Expenditures			
Refunds	-	150	-
Total expenditures	-	150	-
Lapsed balances	-	-	-
Private Sewage Disposal Program Fund - 0790			
Appropriations (net after transfers)	250,000	250,000	250,000
Expenditures			
Lump sums and other purposes	176,003	179,381	195,999
Total expenditures	176,003	179,381	195,999
Lapsed balances	73,997	70,619	54,001
Personal Property Tax Replacement Fund - 0802			
Appropriations (net after transfers)	18,098,500	18,098,500	-
Expenditures			
Awards and grants	18,090,389	18,097,960	-
Total expenditures	18,090,389	18,097,960	-
Lapsed balances	8,111	540	-
Public Health Federal Projects Fund - 0838			
Appropriations (net after transfers)	612,000	612,000	612,000
Expenditures			
Lump sums and other purposes	144,171	134,062	157,279
Total expenditures	144,171	134,062	157,279
Lapsed balances	467,829	477,938	454,721

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DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES

Schedule 3
(Continued)

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	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Maternal and Child Health Services Block Grant Fund - 0872			
Appropriations (net after transfers)	\$ 23,250,000	\$ 21,750,000	\$ 21,750,000
Expenditures			
Lump sums and other purposes	5,141,831	3,856,817	5,109,991
Lump sums, operations	71,880	166,282	168,232
Awards and grants	13,340,064	12,493,475	11,565,581
Total expenditures	<u>18,553,775</u>	<u>16,516,574</u>	<u>16,843,804</u>
Lapsed balances	<u>4,696,225</u>	<u>5,233,426</u>	<u>4,906,196</u>
Preventive Health and Health Services Block Grant Fund - 0873			
Appropriations (net after transfers)	4,431,800	3,831,800	3,831,800
Expenditures			
Lump sums and other purposes	2,600,395	2,220,714	1,997,102
Awards and grants - lump sums	300,773	270,372	307,713
Total expenditures	<u>2,901,168</u>	<u>2,491,086</u>	<u>2,304,815</u>
Lapsed balances	<u>1,530,632</u>	<u>1,340,714</u>	<u>1,526,985</u>
Public Health Special State Projects Fund - 0896			
Appropriations (net after transfers)	51,150,000	23,650,000	23,650,000
Expenditures			
Lump sums and other purposes	4,474,385	3,713,029	15,740,691
Lump sums, operations	2,611,023	2,245,314	2,524,142
Total expenditures	<u>7,085,408</u>	<u>5,958,343</u>	<u>18,264,833</u>
Lapsed balances	<u>44,064,592</u>	<u>17,691,657</u>	<u>5,385,167</u>
Metabolic Screening and Treatment Fund - 0920			
Appropriations (net after transfers)	19,485,800	19,485,800	19,485,800
Expenditures			
Lump sums and other purposes	9,919,826	9,372,463	8,523,017
Lump sums, operations	2,668,228	2,199,074	2,292,933
Awards and grants	2,375,903	2,326,311	2,416,134
Medical and food supplies for free distribution	2,382,049	2,271,326	2,276,016
Total expenditures	<u>17,346,006</u>	<u>16,169,174</u>	<u>15,508,100</u>
Lapsed balances	<u>2,139,794</u>	<u>3,316,626</u>	<u>3,977,700</u>

**STATE OF ILLINOIS
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EXPENDITURES AND LAPSED BALANCES**

**Schedule 3
(Continued)**

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	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938			
Appropriations (net after transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
Lump sums and other purposes	4,037	59,128	95,929
Total expenditures	4,037	59,128	95,929
Lapsed balances	95,963	40,872	4,071
Illinois State Podiatric Disciplinary Fund - 0954			
Appropriations (net after transfers)	100,000	100,000	100,000
Expenditures			
Lump sums and other purposes	100,000	99,993	-
Total expenditures	100,000	99,993	-
Lapsed balances	-	7	100,000
Build Illinois Bond Fund - 0971			
Appropriations (net after transfers)	16,091,538	-	-
Expenditures			
Awards and grants - lump sums	-	-	-
Total expenditures	-	-	-
Balances reappropriated	1,091,538	-	-
Lapsed balances	15,000,000	-	-
TOTAL - ALL APPROPRIATED FUNDS			
Appropriations (net after transfers)	688,977,338	583,363,430	605,340,500
Expenditures	441,253,899	379,939,043	372,816,753
Balances reappropriated	1,091,538	-	-
Lapsed balances	\$ 246,631,901	\$ 203,424,387	\$ 232,523,747
Note: The comparative schedule of net appropriations, expenditures and lapsed balances does not include the State Officers' salaries paid by the Office of the Comptroller. For the years ended June 30, 2019, 2018, and 2017, State Officers' salaries were as follows:			
Director	\$ 157,856	\$ 150,228	\$ 142,339
Assistant Director	94,792	127,739	-
Total expenditures	\$ 252,648	\$ 277,967	\$ 142,339

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES BY FUND**

Schedule 4

For the Years Ended June 30,

	2019		2018		2017	
					P.A. 099-0524	
	P.A. 100-0586 P.A. 101-0007		P.A. 100-0021 P.A. 100-0586		P.A. 100-0021 Court-Ordered Expenditures	
APPROPRIATED FUNDS						
Appropriations (net after transfers)	\$	688,977,338	\$	583,363,430	\$	605,340,500
Expenditures						
General Revenue Fund - 0001	\$	127,348,699	\$	89,160,787	\$	72,556,625
Food and Drug Safety Fund - 0014		83,608		1,486,237		451,442
Rural/Downstate Health Access Fund - 0048		49,266		37,334		7,268
Alzheimer's Disease Research Fund - 0060		15,597		94,612		89,016
Public Health Services Fund - 0063		171,887,203		165,316,062		155,814,062
Hospital Licensure Fund - 0068		749,896		710,880		304,888
Compassionate Use of Medical Cannabis - 0075		4,869,979		2,580,772		1,997,395
Stroke Data Collection Fund - 0104		121		1,224		3,054
Safe Bottled Water Fund - 0115		32,100		35,354		-
Facility Licensure Fund - 0118		1,276,885		889,244		620,089
Illinois School Asbestos Abatement Fund - 0175		362,630		420,042		743,639
Carolyn Adams Ticket for the Cure Grant Fund - 0208		-		-		631,170
Illinois Health Facilities Planning Fund - 0238		1,478,236		1,478,892		1,593,070
Emergency Public Health Fund - 0240		3,218,321		3,366,188		2,409,305
Public Health Water Permit Fund - 0256		27,645		40,930		42,085
Nursing Dedicated and Professional Fund - 0258		1,211,924		1,348,278		1,012,571
Long Term Care Monitor/Receiver Fund - 0285		23,087,345		19,768,752		20,595,336
Home Care Services Agency Licensure Fund - 0287		1,377,145		1,309,013		834,897
Used Tire Management Fund - 0294		244,128		243,684		95,336
African-American HIV/AIDS Response Fund - 0326		-		8,354		213,549
Tattoo and Body Piercing Establishment Registration Fund - 0327		237,701		258,085		147,803
Public Health Laboratory Services Revolving Fund - 0340		3,250,300		2,841,041		2,256,929
Long Term Care Provider Fund - 0345		1,314,993		1,324,480		1,299,269
Lead Poisoning Screening, Prevention, and Abatement Fund - 0360		9,123,170		2,824,475		725,325
Tanning Facility Permit Fund - 0370		209,339		81,101		57,450
Plumbing Licensure and Program Fund - 0372		2,097,116		1,463,397		1,584,292
Regulatory Evaluation and Basic Enforcement Fund - 0388		23,252		17,093		21,477
Trauma Center Fund - 0397		3,357,715		3,803,640		4,112,276
EMS Assistance Fund - 0398		844,077		703,273		1,181,131
Multiple Sclerosis Research Fund - 0429		-		123,167		1,076,833
Quality of Life Endowment Fund - 0437		480,709		458,209		524,597
Health Facility Plan Review Fund - 0524		1,656,058		1,286,505		1,277,117
Renewable Energy Resources Trust Fund - 0564		4,000,000		4,000,000		-
Pesticide Control Fund - 0576		366,229		257,956		368,100
Death Certificate Surcharge Fund - 0635		1,722,516		1,750,048		2,560,754
Illinois Adoption Registry and Medical Information Exchange Fund - 0638		-		14,199		-
Commitment to Human Services Fund - 0644		-		-		28,208,887
Healthy Smiles Fund - 0654		279,557		325,960		287,503
Budget Stabilization Fund - 0686		-		-		2,979,219
Assisted Living and Shared Housing Regulatory Fund - 0702		1,299,442		931,404		658,733
Tobacco Settlement Recovery Fund - 0733		9,270,040		9,376,672		10,103,502
Pet Population Control Fund - 0764		-		95,848		-
Performance-Enhancing Substance Testing Fund - 0784		-		150		-
Private Sewage Disposal Program Fund - 0790		176,003		179,381		195,999
Personal Property Tax Replacement Fund - 0802		18,090,389		18,097,960		-
Public Health Federal Projects Fund - 0838		144,171		134,062		157,279

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES BY FUND**

**Schedule 4
(Continued)**

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
	Maternal and Child Health Services Block Grant Fund - 0872	\$ 18,553,775	\$ 16,516,574
Preventive Health and Health Services Block Grant Fund - 0873	2,901,168	2,491,086	2,304,815
Public Health Special State Projects Fund - 0896	7,085,408	5,958,343	18,264,833
Metabolic Screening and Treatment Fund - 0920	17,346,006	16,169,174	15,508,100
Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938	4,037	59,128	95,929
Illinois State Podiatric Disciplinary Fund - 0954	100,000	99,993	-
Total Appropriated Expenditures	\$ 441,253,899	\$ 379,939,043	\$ 372,816,753
GRAND TOTAL - ALL FUNDS			
Appropriations (net after transfers)	\$ 688,977,338	\$ 583,363,430	\$ 605,340,500
Expenditures	\$ 441,253,899	\$ 379,939,043	\$ 372,816,753
Balances reappropriated	\$ 1,091,538	\$ -	\$ -
Lapsed balances	\$ 246,631,901	\$ 203,424,387	\$ 232,523,747

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES BY OBJECT CODE**

For the Years Ended June 30,

	2019	2018	2017
	P.A. 100-0586 P.A. 101-0007	P.A. 100-0021 P.A. 100-0586	P.A. 099-0524 P.A. 100-0021 Court-Ordered Expenditures
APPROPRIATED FUNDS			
Appropriations (net of transfers)	\$ 688,977,338	\$ 583,363,430	\$ 605,340,500
Expenditures			
Personal Services	104,727,233	91,027,645	89,191,519
State Contributions to State Employees' Retirement System	26,813,606	22,445,722	20,764,370
State Contribution to Social Security / Medicare	7,722,608	6,688,462	6,560,907
Employer Contributions to Group Insurance	13,011,178	11,003,975	11,902,300
Contractual Services	63,807,890	56,424,645	55,004,716
Travel	2,833,411	2,717,376	2,654,383
Printing	148,209	115,344	184,761
Commodities	13,856,408	12,003,783	11,359,232
Equipment	1,548,085	680,586	867,136
Electronic Data Processing	810	-	-
Telecommunications	2,960,743	1,597,769	1,971,744
Operation of Automotive Equipment	101,313	101,943	139,790
Interest - Prompt Payment Act	934,959	28,553	33,690
Interfund cash transfers	4,000,000	4,523,285	679,000
Awards and Grants	198,760,008	170,550,338	171,435,442
Refunds	27,438	29,617	67,763
Total appropriated expenditures	441,253,899	379,939,043	372,816,753
Balances reappropriated	1,091,538	-	-
Lapsed balances	\$ 246,631,901	\$ 203,424,387	\$ 232,523,747

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Revenue Fund - 0001			
Federal Operating Grants			
Consumer Product Safety Commission	\$ 2,750	\$ 2,060	\$ -
Health and Human Services	496,514	874,240	1,283,119
Total Federal Operating Grants	<u>499,264</u>	<u>876,300</u>	<u>1,283,119</u>
Licenses, Fees, or Registrations			
Division of Vital Records	1,083,307	1,001,108	957,858
Life Care Facilities Act Fees	500	600	-
Division of Environmental Health	94,650	84,250	81,150
Division of Food, Drugs and Dairies	6,570	12,120	8,370
Health Care Facilities and Programs	291,679	281,604	256,845
Total Licenses, Fees, or Registrations	<u>1,476,706</u>	<u>1,379,682</u>	<u>1,304,223</u>
Other Revenue			
Smoke Free Illinois Act	2,925	4,937	1,750
Miscellaneous	3,899	18,832	26,666
Total Other Revenue	<u>6,824</u>	<u>23,769</u>	<u>28,416</u>
Non-Operating			
Prior Year Refund	594	45,889	2,177
Total Non-Operating	<u>594</u>	<u>45,889</u>	<u>2,177</u>
Total cash receipts per Department Records	1,983,388	2,325,640	2,617,935
Less - In transit at End of Year	67,463	54,402	268,181
Plus - In transit at Beginning of Year	54,402	268,181	41,744
Total cash receipts per State Comptroller's Records	<u>\$ 1,970,327</u>	<u>\$ 2,539,419</u>	<u>\$ 2,391,498</u>
Food and Drug Safety Fund - 0014			
Licenses, Fees, or Registrations			
Federal Department of Agriculture	\$ -	\$ 2,000	\$ 11,000
Food Managers	5,820	271,330	825,874
Milk Licensing	38,010	39,275	35,831
Free Sales, Health Certificates	58,050	69,090	63,780
Total Licenses, Fees, or Registrations	<u>101,880</u>	<u>381,695</u>	<u>936,485</u>
Total cash receipts per Department Records	101,880	381,695	936,485
Less - In transit at End of Year	1,140	2,050	18,020
Plus - In transit at Beginning of Year	2,050	18,020	29,225
Total cash receipts per State Comptroller's Records	<u>\$ 102,790</u>	<u>\$ 397,665</u>	<u>\$ 947,690</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Rural/Downstate Health Access Fund - 0048			
Other Revenue			
J1 Visa Program Application Fees	\$ 90,000	\$ 138,000	\$ 99,000
Total Other Revenue	<u>90,000</u>	<u>138,000</u>	<u>99,000</u>
Total cash receipts per Department Records	90,000	138,000	99,000
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 90,000</u>	<u>\$ 138,000</u>	<u>\$ 99,000</u>
Public Health Services Fund - 0063			
Federal Operating Grants			
Environmental Protection Agency	\$ 930,734	\$ 911,012	\$ 768,217
Emergency Management Agency	52,977	-	3,000
Health and Human Services	136,123,516	136,843,790	130,027,895
Housing and Urban Development	2,500,781	1,259,619	1,475,669
Department of Labor	191,527	187,609	186,847
Department of Insurance	-	-	31,785
Michigan State University	354,228	568,165	651,964
US Environmental Protection Agency	788,701	390,816	835,121
Special Purpose Trust Fund	879,044	823,905	1,205,533
Total Federal Operating Grants	<u>141,821,508</u>	<u>140,984,916</u>	<u>135,186,031</u>
Other Revenue			
Fines, Penalties, or Violations	1,528,353	1,343,260	805,504
Pharmaceutical Rebates	24,279,199	18,054,467	13,937,694
Total Other Revenue	<u>25,807,552</u>	<u>19,397,727</u>	<u>14,743,198</u>
Non-Operating			
Prior Year Refund	77,531	128,660	34,326
Federal Government	-	(5,182)	(33,856)
Licenses and Fees	(750)	-	-
Total Non-Operating	<u>76,781</u>	<u>123,478</u>	<u>470</u>
Total cash receipts per Department Records	167,705,841	160,506,121	149,929,699
Less - In transit at End of Year	165,075	-	1,389,501
Plus - In transit at Beginning of Year	-	1,389,501	424,117
Total cash receipts per State Comptroller's Records	<u>\$ 167,540,766</u>	<u>\$ 161,895,622</u>	<u>\$ 148,964,315</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Hospital Licensure Fund - 0068			
Licenses, Fees, or Registrations			
Hospital License Fees	\$ 1,601,435	\$ 1,679,150	\$ 1,494,460
Total Licenses, Fees, or Registrations	<u>1,601,435</u>	<u>1,679,150</u>	<u>1,494,460</u>
Total cash receipts per Department Records	1,601,435	1,679,150	1,494,460
Less - In transit at End of Year	-	1,870	25,520
Plus - In transit at Beginning of Year	1,870	25,520	5,940
Total cash receipts per State Comptroller's Records	<u>\$ 1,603,305</u>	<u>\$ 1,702,800</u>	<u>\$ 1,474,880</u>
Compassionate Use of Medical Cannabis Fund - 0075			
Licenses, Fees, or Registrations			
Medical Cannabis Registry ID Card	\$ 7,287,623	\$ 3,864,923	\$ 3,473,247
Total Licenses, Fees, or Registrations	<u>7,287,623</u>	<u>3,864,923</u>	<u>3,473,247</u>
Non-Operating			
Licenses and Fees	-	-	45,350
Total Non-Operating	<u>-</u>	<u>-</u>	<u>45,350</u>
Total cash receipts per Department Records	7,287,623	3,864,923	3,518,597
Less - In transit at End of Year	154,971	136,410	85,950
Plus - In transit at Beginning of Year	136,410	85,950	20,885
Total cash receipts per State Comptroller's Records	<u>\$ 7,269,062</u>	<u>\$ 3,814,463</u>	<u>\$ 3,453,532</u>
Stroke Data Collection Fund - 0104			
Licenses, Fees, or Registrations			
Hospital Fees	\$ 39,282	\$ 61,582	\$ 67,825
Total Licenses, Fees, or Registrations	<u>39,282</u>	<u>61,582</u>	<u>67,825</u>
Non-Operating			
Licenses and Fees	750	-	-
Total Non-Operating	<u>750</u>	<u>-</u>	<u>-</u>
Total cash receipts per Department Records	40,032	61,582	67,825
Less - In transit at End of Year	750	1,450	2,250
Plus - In transit at Beginning of Year	1,450	2,250	-
Total cash receipts per State Comptroller's Records	<u>\$ 40,732</u>	<u>\$ 62,382</u>	<u>\$ 65,575</u>

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**

**Schedule 6
(Continued)**

For the Years Ended June 30, 2019, 2018 and 2017

	2019	2018	2017
Community Health Center Care Fund - 0113			
Other Revenue			
Family Practice Scholarships	\$ 126,006	\$ 136,322	\$ 135,114
Total Other Revenue	126,006	136,322	135,114
Total cash receipts per Department Records	126,006	136,322	135,114
Less - In transit at End of Year	1,037	2,037	3,037
Plus - In transit at Beginning of Year	2,037	3,037	2,037
Total cash receipts per State Comptroller's Records	\$ 127,006	\$ 137,322	\$ 134,114
Safe Bottled Water Fund - 0115			
Licenses, Fees, or Registrations			
Safe Bottled Water Act Fees	\$ 33,100	\$ 28,600	\$ 28,095
Total Licenses, Fees, or Registrations	33,100	28,600	28,095
Total cash receipts per Department Records	33,100	28,600	28,095
Less - In transit at End of Year	800	150	-
Plus - In transit at Beginning of Year	150	-	-
Total cash receipts per State Comptroller's Records	\$ 32,450	\$ 28,450	\$ 28,095
Facility Licensing Fund - 0118			
Licenses, Fees, or Registrations			
Original and Renewal License	\$ 2,105	\$ 2,600	\$ 1,500
Swimming Facilities	1,706,871	1,591,423	1,610,899
Manufactured Home License	71,824	86,251	69,223
Mobile Home Park Spaces	251,601	264,389	248,786
Total Licenses, Fees, or Registrations	2,032,401	1,944,663	1,930,408
Other Revenue			
Swimming Facilities	30,631	8,033	35,076
Total Other Revenue	30,631	8,033	35,076
Non-Operating			
Prior Year Refund	-	-	5,805
Total Non-Operating	-	-	5,805
Total cash receipts per Department Records	2,063,032	1,952,696	1,971,289
Less - In transit at End of Year	28,888	48,657	38,565
Plus - In transit at Beginning of Year	48,657	38,565	27,347
Total cash receipts per State Comptroller's Records	\$ 2,082,801	\$ 1,942,604	\$ 1,960,071

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Illinois School Asbestos Abatement Fund - 0175			
Licenses, Fees, or Registrations			
Asbestos Removal - Personnel	\$ 476,423	\$ 458,327	\$ 466,085
Total Licenses, Fees, or Registrations	<u>476,423</u>	<u>458,327</u>	<u>466,085</u>
Other Revenue			
Fines, Penalties, or Violations	21,725	124,080	71,523
Total Other Revenue	<u>21,725</u>	<u>124,080</u>	<u>71,523</u>
Non-Operating			
Prior Year Refund	-	-	25
Total Non-Operating	<u>-</u>	<u>-</u>	<u>25</u>
Total cash receipts per Department Records	498,148	582,407	537,633
Less - In transit at End of Year	18,833	3,742	3,980
Plus - In transit at Beginning of Year	3,742	3,980	2,910
Total cash receipts per State Comptroller's Records	<u>\$ 483,057</u>	<u>\$ 582,645</u>	<u>\$ 536,563</u>
Illinois Health Facilities Planning Fund - 0238			
Licenses, Fees, or Registrations			
Certification of Need	\$ 2,002,143	\$ 2,062,034	\$ 2,794,298
Total Licenses, Fees, or Registrations	<u>2,002,143</u>	<u>2,062,034</u>	<u>2,794,298</u>
Non-Operating			
Prior year Warrant Voids	-	-	31
Total Non-Operating	<u>-</u>	<u>-</u>	<u>31</u>
Total cash receipts per Department Records	2,002,143	2,062,034	2,794,329
Less - In transit at End of Year	74,077	6,000	21,818
Plus - In transit at Beginning of Year	6,000	21,818	21,573
Total cash receipts per State Comptroller's Records	<u>\$ 1,934,066</u>	<u>\$ 2,077,852</u>	<u>\$ 2,794,084</u>
Emergency Public Health Fund - 0240			
Non-Operating			
Prior Year Refund	\$ -	\$ 1,813	\$ 1,987
Total Non-Operating	<u>-</u>	<u>1,813</u>	<u>1,987</u>
Total cash receipts per Department Records	-	1,813	1,987
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ 1,813</u>	<u>\$ 1,987</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Public Health Water Permit Fund - 0256			
Licenses, Fees, or Registrations			
Water Permit	\$ 56,154	\$ 60,470	\$ 68,800
Total Licenses, Fees, or Registrations	<u>56,154</u>	<u>60,470</u>	<u>68,800</u>
Total cash receipts per Department Records	56,154	60,470	68,800
Less - In transit at End of Year	1,435	700	4,450
Plus - In transit at Beginning of Year	700	4,450	1,060
Total cash receipts per State Comptroller's Records	<u>\$ 55,419</u>	<u>\$ 64,220</u>	<u>\$ 65,410</u>
Nursing Dedicated and Professional Fund - 0258			
Non-Operating			
Prior Year Refund	\$ 844	\$ 1,828	\$ 6,952
Total Non-Operating	<u>844</u>	<u>1,828</u>	<u>6,952</u>
Total cash receipts per Department Records	844	1,828	6,952
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 844</u>	<u>\$ 1,828</u>	<u>\$ 6,952</u>
Long Term Care Monitor/Receiver Fund - 0285			
Licenses, Fees, or Registrations			
Long Term Care	\$ 1,778,649	\$ 1,455,625	\$ 1,792,088
Total Licenses, Fees, or Registrations	<u>1,778,649</u>	<u>1,455,625</u>	<u>1,792,088</u>
Other Revenue			
Long Term Care	1,834,706	1,673,363	1,373,579
Total Other Revenue	<u>1,834,706</u>	<u>1,673,363</u>	<u>1,373,579</u>
Non-Operating			
Licenses and Fees	-	846	-
Total Non-Operating	<u>-</u>	<u>846</u>	<u>-</u>
Total cash receipts per Department Records	3,613,355	3,129,834	3,165,667
Less - In transit at End of Year	157,803	30,080	51,572
Plus - In transit at Beginning of Year	30,080	51,572	44,964
Total cash receipts per State Comptroller's Records	<u>\$ 3,485,632</u>	<u>\$ 3,151,326</u>	<u>\$ 3,159,059</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Home Care Services Agency Licensure Fund - 0287			
Licenses, Fees, or Registrations			
Licenses, Fees, or Registrations	\$ 1,336,525	\$ 1,297,825	\$ 1,267,225
Total Licenses, Fees, or Registrations	<u>1,336,525</u>	<u>1,297,825</u>	<u>1,267,225</u>
Other Revenue			
Fines, Penalties, or Violations	-	1,000	-
Total Other Revenue	<u>-</u>	<u>1,000</u>	<u>-</u>
Total cash receipts per Department Records	1,336,525	1,298,825	1,267,225
Less - In transit at End of Year	23,050	29,600	32,950
Plus - In transit at Beginning of Year	29,600	32,950	27,250
Total cash receipts per State Comptroller's Records	<u>\$ 1,343,075</u>	<u>\$ 1,302,175</u>	<u>\$ 1,261,525</u>
Tattoo and Body Piercing Establishment Registration Fund - 0327			
Licenses, Fees, or Registrations			
Tattoo and Body Piercing Establishments	\$ 482,250	\$ 386,434	\$ 334,300
Total Licenses, Fees, or Registrations	<u>482,250</u>	<u>386,434</u>	<u>334,300</u>
Total cash receipts per Department Records	482,250	386,434	334,300
Less - In transit at End of Year	4,400	13,100	16,200
Plus - In transit at Beginning of Year	13,100	16,200	14,750
Total cash receipts per State Comptroller's Records	<u>\$ 490,950</u>	<u>\$ 389,534</u>	<u>\$ 332,850</u>
Public Health Laboratory Services Revolving Fund - 0340			
Licenses, Fees, or Registrations			
Laboratory Fees	\$ 3,650,153	\$ 2,460,743	\$ 4,364,354
Total Licenses, Fees, or Registrations	<u>3,650,153</u>	<u>2,460,743</u>	<u>4,364,354</u>
Non-Operating			
Prior Year Refund	217	29	-
Total Non-Operating	<u>217</u>	<u>29</u>	<u>-</u>
Total cash receipts per Department Records	3,650,370	2,460,772	4,364,354
Less - In transit at End of Year	-	7	136,634
Plus - In transit at Beginning of Year	7	136,634	-
Total cash receipts per State Comptroller's Records	<u>\$ 3,650,377</u>	<u>\$ 2,597,399</u>	<u>\$ 4,227,720</u>

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**

**Schedule 6
(Continued)**

For the Years Ended June 30, 2019, 2018 and 2017

	2019	2018	2017
Lead Poisoning Screening, Prevention, and Abatement Fund - 0360			
Licenses, Fees, or Registrations			
Laboratory Analysis	\$ 103	\$ 2,910	\$ 2,961
Lead Inspector Fees	261,375	265,810	266,890
Total Licenses, Fees, or Registrations	261,478	268,720	269,851
Other Revenue			
General Revenue Fund	4,000,000	4,679,000	679,000
Fines	35,250	44,100	-
Total Other Revenue	4,035,250	4,723,100	679,000
Total cash receipts per Department Records	4,296,728	4,991,820	948,851
Less - In transit at End of Year	2,350	1,850	1,227
Plus - In transit at Beginning of Year	1,850	1,227	875
Total cash receipts per State Comptroller's Records	\$ 4,296,228	\$ 4,991,197	\$ 948,499
Tanning Facility Permit Fund - 0370			
Licenses, Fees, or Registrations			
Tanning Facilities	\$ 150,700	\$ 127,700	\$ 132,550
Total Licenses, Fees, or Registrations	150,700	127,700	132,550
Total cash receipts per Department Records	150,700	127,700	132,550
Less - In transit at End of Year	450	2,400	2,200
Plus - In transit at Beginning of Year	2,400	2,200	3,400
Total cash receipts per State Comptroller's Records	\$ 152,650	\$ 127,500	\$ 133,750
Equity in Long-term Care Quality Fund - 0371			
Other Revenue			
Civil Penalties - Long Term Care	\$ 1,528,353	\$ 1,343,260	\$ 805,504
Total Other Revenue	1,528,353	1,343,260	805,504
Total cash receipts per Department Records	1,528,353	1,343,260	805,504
Less - In transit at End of Year	93,891	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	\$ 1,434,462	\$ 1,343,260	\$ 805,504

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Plumbing Licensure and Program Fund - 0372			
Licenses, Fees, or Registrations			
Plumbing Licensure Program	\$ 2,503,140	\$ 2,458,675	\$ 2,424,410
Total Licenses, Fees, or Registrations	<u>2,503,140</u>	<u>2,458,675</u>	<u>2,424,410</u>
Other Revenue			
Plumbing Violations	21,549	54,735	13,555
Total Other Revenue	<u>21,549</u>	<u>54,735</u>	<u>13,555</u>
Total cash receipts per Department Records	2,524,689	2,513,410	2,437,965
Less - In transit at End of Year	31,455	16,240	10,050
Plus - In transit at Beginning of Year	16,240	10,050	6,170
Total cash receipts per State Comptroller's Records	<u>\$ 2,509,474</u>	<u>\$ 2,507,220</u>	<u>\$ 2,434,085</u>
Regulatory Evaluation and Basic Enforcement Fund - 0388			
Licenses, Fees, or Registrations			
Sub-Acute Care Facilities	\$ 40,300	\$ 42,000	\$ 42,900
Total Licenses, Fees, or Registrations	<u>40,300</u>	<u>42,000</u>	<u>42,900</u>
Total cash receipts per Department Records	40,300	42,000	42,900
Less - In transit at End of Year	1,100	-	-
Plus - In transit at Beginning of Year	-	-	1,700
Total cash receipts per State Comptroller's Records	<u>\$ 39,200</u>	<u>\$ 42,000</u>	<u>\$ 44,600</u>
Trauma Center Fund - 0397			
Non-Operating			
Prior Year Refund	\$ -	\$ -	\$ 4,538
Total Non-Operating	<u>-</u>	<u>-</u>	<u>4,538</u>
Total cash receipts per Department Records	-	-	4,538
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,538</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
EMS Assistance Fund - 0398			
Licenses, Fees, or Registrations			
EMS Ambulance Companies - Fines, Penalties, or Violations	\$ 161,250	\$ 70,000	\$ -
EMS Ambulance Companies - Licenses, Fees, or Registrations	749,818	683,552	668,162
Total Licenses, Fees, or Registrations	<u>911,068</u>	<u>753,552</u>	<u>668,162</u>
Non-Operating			
Prior Year Refund	-	-	42
Total Non-Operating	<u>-</u>	<u>-</u>	<u>42</u>
Total cash receipts per Department Records	911,068	753,552	668,204
Less - In transit at End of Year	33,355	18,975	10,200
Plus - In transit at Beginning of Year	18,975	10,200	8,366
Total cash receipts per State Comptroller's Records	<u>\$ 896,688</u>	<u>\$ 744,777</u>	<u>\$ 666,370</u>
Health Facility Plan Review Fund - 0524			
Licenses, Fees, or Registrations			
Certificate of Need - Nursing Home	\$ 169,213	\$ 173,908	\$ 304,712
Certificate of Need - Hospital	1,190,614	1,490,977	1,327,809
Total Licenses, Fees, or Registrations	<u>1,359,827</u>	<u>1,664,885</u>	<u>1,632,521</u>
Non-Operating			
Prior Year Refund	-	330	-
Total Non-Operating	<u>-</u>	<u>330</u>	<u>-</u>
Total cash receipts per Department Records	1,359,827	1,665,215	1,632,521
Less - In transit at End of Year	76,128	75,904	21,453
Plus - In transit at Beginning of Year	75,904	21,453	31,061
Total cash receipts per State Comptroller's Records	<u>\$ 1,359,603</u>	<u>\$ 1,610,764</u>	<u>\$ 1,642,129</u>
Pesticide Control Fund - 0576			
Licenses, Fees, or Registrations			
Original and Renewal License	\$ 257,385	\$ 287,665	\$ 260,885
Total Licenses, Fees, or Registrations	<u>257,385</u>	<u>287,665</u>	<u>260,885</u>
Other Revenue			
Civil Penalties	13,426	46,723	59,902
Total Other Revenue	<u>13,426</u>	<u>46,723</u>	<u>59,902</u>
Total cash receipts per Department Records	270,811	334,388	320,787
Less - In transit at End of Year	2,200	2,898	5,364
Plus - In transit at Beginning of Year	2,898	5,364	2,765
Total cash receipts per State Comptroller's Records	<u>\$ 271,509</u>	<u>\$ 336,854</u>	<u>\$ 318,188</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Death Certificate Surcharge Fund - 0635			
Licenses, Fees, or Registrations			
Vital Records	\$ 1,765,341	\$ 1,843,225	\$ 1,854,233
Total Licenses, Fees, or Registrations	<u>1,765,341</u>	<u>1,843,225</u>	<u>1,854,233</u>
Total cash receipts per Department Records	1,765,341	1,843,225	1,854,233
Less - In transit at End of Year	87,750	91,614	48,350
Plus - In transit at Beginning of Year	91,614	48,350	20,660
Total cash receipts per State Comptroller's Records	<u>\$ 1,769,205</u>	<u>\$ 1,799,961</u>	<u>\$ 1,826,543</u>
Illinois Adoption Registry and Medical Information Fund - 0638			
Licenses, Fees, or Registrations			
Adoption Registry	\$ 24,093	\$ 24,735	\$ 21,990
Total Licenses, Fees, or Registrations	<u>24,093</u>	<u>24,735</u>	<u>21,990</u>
Total cash receipts per Department Records	24,093	24,735	21,990
Less - In transit at End of Year	750	1,125	1,050
Plus - In transit at Beginning of Year	1,125	1,050	360
Total cash receipts per State Comptroller's Records	<u>\$ 24,468</u>	<u>\$ 24,660</u>	<u>\$ 21,300</u>
Commitment to Human Services Fund - 0644			
Non-Operating			
Prior Year Refund	\$ 33	\$ 326	\$ -
Total Non-Operating	<u>33</u>	<u>326</u>	<u>-</u>
Total cash receipts per Department Records	33	326	-
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 33</u>	<u>\$ 326</u>	<u>\$ -</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Assisted Living and Shared Housing Regulatory Fund - 0702			
Licenses, Fees, or Registrations			
Licenses, Fees, or Registrations	\$ 1,333,500	\$ 1,326,040	\$ 1,162,450
Total Licenses, Fees, or Registrations	<u>1,333,500</u>	<u>1,326,040</u>	<u>1,162,450</u>
Other Revenue			
Civil Penalties	28,000	51,000	43,150
Total Other Revenue	<u>28,000</u>	<u>51,000</u>	<u>43,150</u>
Total cash receipts per Department Records	1,361,500	1,377,040	1,205,600
Less - In transit at End of Year	20,980	26,340	24,640
Plus - In transit at Beginning of Year	26,340	24,640	29,520
Total cash receipts per State Comptroller's Records	<u>\$ 1,366,860</u>	<u>\$ 1,375,340</u>	<u>\$ 1,210,480</u>
Tobacco Settlement Recovery Fund - 0733			
Non-Operating			
Prior Year Refund	\$ 40,506	\$ 99,607	\$ 33,638
Total Non-Operating	<u>40,506</u>	<u>99,607</u>	<u>33,638</u>
Total cash receipts per Department Records	40,506	99,607	33,638
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 40,506</u>	<u>\$ 99,607</u>	<u>\$ 33,638</u>
Pet Population Control Fund - 0764			
Other Revenue			
Circuit Clerk	\$ 3,780	\$ 8,972	\$ 8,291
Total Other Revenue	<u>3,780</u>	<u>8,972</u>	<u>8,291</u>
Non-Operating			
Prior Year Refund	-	-	864
Total Non-Operating	<u>-</u>	<u>-</u>	<u>864</u>
Total cash receipts per Department Records	3,780	8,972	9,155
Less - In transit at End of Year	-	25	-
Plus - In transit at Beginning of Year	25	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 3,805</u>	<u>\$ 8,947</u>	<u>\$ 9,155</u>

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**

**Schedule 6
(Continued)**

For the Years Ended June 30, 2019, 2018 and 2017

	2019	2018	2017
Private Sewage Disposal Program Fund - 0790			
Licenses, Fees, or Registrations			
Private Sewage Disposal Program Fees	\$ 209,900	\$ 231,850	\$ 221,050
Total Licenses, Fees, or Registrations	209,900	231,850	221,050
Other Revenue			
Private Sewage Disposal Program Fines	-	-	8,220
Total Other Revenue	-	-	8,220
Total cash receipts per Department Records	209,900	231,850	229,270
Less - In transit at End of Year	3,600	1,500	400
Plus - In transit at Beginning of Year	1,500	400	800
Total cash receipts per State Comptroller's Records	\$ 207,800	\$ 230,750	\$ 229,670
 Cemetery Oversight Licensing and Disciplinary Fund - 0792			
Licenses, Fees, or Registrations			
Vital Records	\$ 1,765,341	\$ 1,843,225	\$ 1,854,232
Total Licenses, Fees, or Registrations	1,765,341	1,843,225	1,854,232
Total cash receipts per Department Records	1,765,341	1,843,225	1,854,232
Less - In transit at End of Year	87,750	91,614	48,350
Plus - In transit at Beginning of Year	91,614	48,350	20,660
Total cash receipts per State Comptroller's Records	\$ 1,769,205	\$ 1,799,961	\$ 1,826,542
 Personal Property Tax Replace Fund - 802			
Non-Operating			
Prior Year Refund	\$ 181,628	\$ -	\$ -
Total Non-Operating	181,628	-	-
Total cash receipts per Department Records	181,628	-	-
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	\$ 181,628	\$ -	\$ -

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Public Health Federal Projects Fund - 0838			
Federal Operating Grants			
Health and Human Services	\$ 141,694	\$ 116,191	\$ 155,941
Total Federal Operating Grants	<u>141,694</u>	<u>116,191</u>	<u>155,941</u>
Total cash receipts per Department Records	141,694	116,191	155,941
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 141,694</u>	<u>\$ 116,191</u>	<u>\$ 155,941</u>
Maternal and Child Health Services Block Grant Fund - 0872			
Federal Operating Grants			
Health and Health Services Federal Block Grant	\$ 14,134,717	\$ 18,562,350	\$ 14,183,913
Total Federal Operating Grants	<u>14,134,717</u>	<u>18,562,350</u>	<u>14,183,913</u>
Non-Operating			
Prior Year Refund	1,470	846	5,321
Total Non-Operating	<u>1,470</u>	<u>846</u>	<u>5,321</u>
Total cash receipts per Department Records	14,136,187	18,563,196	14,189,234
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 14,136,187</u>	<u>\$ 18,563,196</u>	<u>\$ 14,189,234</u>
Preventive Health and Health Services Block Grant Fund - 0873			
Federal Operating Grants			
Health and Health Services Federal Block Grant	\$ 2,596,579	\$ 3,679,345	\$ 2,287,394
Total Federal Operating Grants	<u>2,596,579</u>	<u>3,679,345</u>	<u>2,287,394</u>
Total cash receipts per Department Records	2,596,579	3,679,345	2,287,394
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 2,596,579</u>	<u>\$ 3,679,345</u>	<u>\$ 2,287,394</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Public Health Special State Projects Fund - 0896			
Federal Operating Grants			
Indirect Cost Reimbursement	\$ 7,337,456	\$ 6,403,846	\$ 6,120,690
Total Federal Operating Grants	<u>7,337,456</u>	<u>6,403,846</u>	<u>6,120,690</u>
Other Revenue			
Healthcare and Family Services	-	5,759,098	5,606,546
Private Organizations or Individuals	2,067,389	512,403	453,489
Total Other Revenue	<u>2,067,389</u>	<u>6,271,501</u>	<u>6,060,035</u>
Non-Operating			
Prior Year Refund	-	-	1,179
Federal Government	-	5,183	17,450
Other Revenues	-	-	16,406
Total Non-Operating	<u>-</u>	<u>5,183</u>	<u>35,035</u>
Total cash receipts per Department Records	9,404,845	12,680,530	12,215,760
Less - In transit at End of Year	27,773	940	41,367
Plus - In transit at Beginning of Year	940	41,367	4,000
Total cash receipts per State Comptroller's Records	<u>\$ 9,378,012</u>	<u>\$ 12,720,957</u>	<u>\$ 12,178,393</u>
Metabolic Screening and Treatment Fund - 0920			
Licenses, Fees, or Registrations			
Laboratory Analysis	\$ 18,368,503	\$ 18,949,012	\$ 20,284,992
Total Licenses, Fees, or Registrations	<u>18,368,503</u>	<u>18,949,012</u>	<u>20,284,992</u>
Other Revenue			
Third Party Reimbursement	-	653,135	-
Total Other Revenue	<u>-</u>	<u>653,135</u>	<u>-</u>
Non-Operating			
Prior Year Refund	1,724	8,000	2,002
Total Non-Operating	<u>1,724</u>	<u>8,000</u>	<u>2,002</u>
Total cash receipts per Department Records	18,370,227	19,610,147	20,286,994
Less - In transit at End of Year	212,318	469,168	333,071
Plus - In transit at Beginning of Year	469,168	333,071	227,160
Total cash receipts per State Comptroller's Records	<u>\$ 18,627,077</u>	<u>\$ 19,474,050</u>	<u>\$ 20,181,083</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER

For the Years Ended June 30, 2019, 2018 and 2017

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Hearing Instrument Dispenser Examining and Disciplinary Fund - 0938			
Licenses, Fees, or Registrations			
Certification - Hearing Aid Dispenser	\$ 62,120	\$ 66,545	\$ 74,415
Total Licenses, Fees, or Registrations	<u>62,120</u>	<u>66,545</u>	<u>74,415</u>
Total cash receipts per Department Records	62,120	66,545	74,415
Less - In transit at End of Year	2,260	3,660	800
Plus - In transit at Beginning of Year	3,660	800	2,740
Total cash receipts per State Comptroller's Records	<u>\$ 63,520</u>	<u>\$ 63,685</u>	<u>\$ 76,355</u>
Build Illinois Bond Fund - 0971			
Non-Operating			
Prior Year Refund	\$ 5,588	\$ -	\$ -
Total Non-Operating	<u>5,588</u>	<u>-</u>	<u>-</u>
Total cash receipts per Department Records	5,588	-	-
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 5,588</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS			
Total cash receipts per Department Records	\$ 253,823,964	\$ 252,975,425	\$ 234,751,422
Less - In transit at End of Year	1,383,832	1,134,508	2,647,150
Plus - In transit at Beginning of Year	1,134,508	2,647,150	1,024,039
Total cash receipts per State Comptroller's Records	<u>\$ 253,574,640</u>	<u>\$ 254,488,067</u>	<u>\$ 233,128,311</u>

STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE (CASH BASIS) - LOCALLY-HELD FUNDS

Schedule 7

For the Years Ended June 30,

<u>Vital Records Refund Account - #1322</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ -	\$ -	\$ -
Total deposits and additions	492	107	15
Total checks and deductions	<u>492</u>	<u>107</u>	<u>15</u>
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The Vital Records Refund Activity is maintained at United Community Bank and is used to issue refunds to individuals who have submitted payment and a request for a birth certificate or other records but the request cannot be fulfilled.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
SCHEDULE OF CHANGES IN STATE PROPERTY
(Not Examined)**

Schedule 8

For the Two Years Ended June 30, 2019

	<u>Equipment</u>	<u>Building and Building Improvements</u>	<u>Capital Lease Equipment</u>	<u>Total</u>
Balance at July 1, 2017	\$ 21,337,757	\$ -	\$ 51,847	\$ 21,389,604
Additions	2,330,444	61,267	266,227	2,657,938
Deletions	(335,856)	-	(91,072)	(426,928)
Net Transfers	<u>(3,423,865)</u>	<u>-</u>	<u>-</u>	<u>(3,423,865)</u>
Balance at June 30, 2018	<u>\$ 19,908,480</u>	<u>\$ 61,267</u>	<u>\$ 227,002</u>	<u>\$ 20,196,749</u>
Balance at July 1, 2018	\$ 19,908,480	\$ 61,267	\$ 227,002	\$ 20,196,749
Additions	1,343,346	-	714,148	2,057,494
Deletions	(4,787,942)	-	(180,563)	(4,968,505)
Net Transfers	<u>(1,837,089)</u>	<u>-</u>	<u>-</u>	<u>(1,837,089)</u>
Balance at June 30, 2019	<u>\$ 14,626,795</u>	<u>\$ 61,267</u>	<u>\$ 760,587</u>	<u>\$ 15,448,649</u>

Note: The above schedule was derived from the property reports (C-15 Agency Report of State Property) submitted to the Office of the Comptroller. However, we were unable to reconcile the Department's records. As a result, this schedule was not examined (See Finding 2019-003).

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**AGENCY FUNCTIONS AND PLANNING PROGRAM
(Not Examined)**

Agency Functions

The Department of Public Health (Department), one of the State's oldest agencies, was created in 1877 to regulate medical practitioners and to promote sanitation. Among other things, general health and sanitation conditions in Illinois are monitored by Department-established standards and regulations. The Department has headquarters in Springfield and Chicago, operates seven regional offices and three laboratories and employs approximately 1,100 employees. Each office operates and supports many ongoing programs and is prepared to respond to emergencies as may be needed.

The mission of the Department is to promote the health of the people of Illinois through the prevention and control of disease and injury. The Department, in partnership with local health departments, community stakeholders, health and human services partners, and other agencies, to employ population-based approaches in its prevention programs. The Department carries out its mission through six major program areas: Health Care Regulation; Health Promotion; Health Protection; Policy, Planning and Statistics; Women's Health and Family Services; and Preparedness and Response.

The Department is responsible for protecting the State's 12.8 million residents, as well as countless visitors, through the prevention and control of disease and unintentional injury. With more than 200 program components organized in 12 offices, the Department provides or supports a broad range of services, including inspecting restaurants; vaccinating children to protect them against disease; testing to assure the safety of food, water, and drugs; licensing to ensure quality health care in hospitals and nursing homes; conducting investigations to control the outbreak of infectious diseases; vital records; collecting and evaluating health statistics to support prevention and regulatory programs; analyzing and shaping public policy; emergency preparedness; screening newborns for genetic diseases; and supporting local efforts to identify breast and cervical cancers in their early, more treatable stages. These programs touch virtually every age, aspect, and cycle of life and make Illinois a safer and healthier place to live.

The Department's current strategic priorities are the following:

- Advancing Health Equity
- Improve data quality, utilization and dissemination
- Improve regulatory compliance
- Brand, market and communicate value
- Reinvigorating partnerships and discovering new partners
- Effective use of social media platforms to enhance public health messaging

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)
(Not Examined)**

The Department identified objectives for each strategic priority.

Advancing Health Equity

1. Building internal infrastructure to support the work of health equity
2. Working across government
3. Fostering community partnerships who are advancing health equity
4. Championing transformative change

Data Utilization

1. Increase utilization of data quality standards
2. Increase data dissemination, sharing and utilization
3. Improve the Agency's ability to collect and use data by transitioning to emerging technology by creating a public health informatics structure
4. Analyzing data via a lens of the social determinants of health – factors such as socioeconomic status, ethnicity, and educational attainment, for example can drive certain health outcomes regardless of the level of care
5. Define health inequities, establish specific targets for reduction, and monitor progress in reducing inequities based on quantifiable data

Regulatory Compliance

1. Identify, compile, and assess IDPH statutory and regulatory enforcement authorities
2. Increase operational efficiency of regulatory programs through improvements to inspection, technology, training, prosecution and collaborative activities with regulated entities
3. Enhance regulatory compliance by increasing the awareness and education of IDPH licensees' applicants, and the general public

Branding

1. Develop and recommend branding activities to influence perceptions and increase knowledge of the Department's vision, mission, values, and strategic priorities
2. Consolidate all IDPH communications internally and externally with the news media, key stakeholders, vertically between senior management and employees and horizontally across all offices to optimize the Department's message through increased awareness and understanding of programs and regulatory activities
3. Increase public recognition of IDPH, its programs, and its regulatory activities

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)
(Not Examined)**

Partnerships

1. Inventory and assess existing IDPH public and private partnerships to support a strategic approach to partnership development.
2. Inspiring partners with a vision of change that is beyond any of their powers to bring about individually
3. Add and enhance at least one strategic partnership for each IDPH office
4. Reinforcing IDPH accountability collaborative efforts through agency plans and reports

Social media platform and public health

1. Disseminate time-sensitive health information
2. Promote information sharing to encourage behavioral changes (including corrective changes during potential health crises)
3. Platform for conversation between agencies and constituents (rather than just as an information provider)
4. Allow the public to provide useful information and feedback

As mandated by statute, the State of Illinois regularly produces a State Health Improvement Plan (SHIP) that outlines priorities and strategies for health status and public health system improvement, with a focus on prevention. The Plan shall focus on prevention, social determinants of health and promoting health equity as key strategies for long-term health improvement in Illinois. The Plan shall identify priority state health issues and social issues affecting health and shall examine and make recommendations on the contributions and strategies of the public and private sectors for improving health status and the public health system in the State. In addition to recommendations on health status improvement priorities and strategies for the population of the State as a whole, the Plan shall make recommendations regarding priorities and strategies for reducing and eliminating health disparities and health inequities in Illinois; including racial, ethnic, gender, age, socio-economic and geographic disparities. The Plan shall make recommendations regarding social determinants of health such as housing, transportation, educational attainment, employment and income in equality.

The development and implementation of the State Health Assessment SHA/SHIP shall be a collaborative public/private cross-agency effort overseen by the SHA/SHIP Partnership. The Director of the Department of Public Health shall consult with the Governor to ensure participation by the directors of State agencies with public health responsibilities (or their designees) in the SHA/SHIP Partnership, including but not limited to the Department of Public Health, Department of Human Services, Department of Healthcare and Family Services, Department of Children and Family Services, Environmental Protection Agency, Illinois State Board of Education, Department

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)
(Not Examined)**

of Aging, Illinois Criminal Justice Information Authority, Department of Agriculture, Department of Transportation, and Department of Commerce and Economic Opportunity and the Chair of the State Board of Health to serve on the Partnership. A member of the Governors' staff shall participate in the Partnership and serve as a liaison to the Governors' office. The Director of the Illinois Department of Public Health shall appoint other members of the SHA/SHIP Partnership representing a range of public, private, and voluntary sector stakeholders and participants in the public health system. The Partnership members shall serve for five years to oversee the SHA, development of the SHIP and SHIP implementation. At least one year before each subsequent SHA/SHIP is due, the Director shall appoint or renew the terms of the members of the Partnership in order to begin the work of developing the new SHA and SHIP. The Partnership may engage additional individuals and organizations to serve on subcommittees and ad hoc efforts to conduct the SHA and develop and implement the SHIP. The Partnership shall also include:

- representatives of local health departments, and
- individuals with expertise who represent an array of organizations and constituencies engaged in public health improvement and prevention, including but not limited to non-profit public interest groups, groups serving populations that experience health disparities and health inequities, groups addressing social determinants of health, health issue groups, faith community groups, health care providers, businesses and employers, academic institutions, and community-based organizations.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
(Not Examined)**

The Illinois Department of Public Health's (Department) explanations for significant fluctuations in expenditures as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances By Fund (Schedule 4). For the purpose of this analysis, fluctuations equal to or in excess of \$250,000 and 10% in expenditures were considered to be significant.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEAR 2019 AND 2018

General Revenue Fund – 0001

The increase was due to the new \$14.5 million appropriation for hospital grants, payments of back wages and stipends, and an increase in HIV/AIDS grants spending in Fiscal Year 2019.

Food and Drug Safety Fund – 0014

The decrease was due to the reduction of funds available for spending resulting from the legislative change eliminating the Illinois Food Service Sanitation Manager Sanitation Certification effective January 1, 2018.

Compassionate Use of Medical Cannabis Fund - 0075

The increase was due to the significant increase in the number of applicants and program implementation costs during Fiscal Year 2019.

Facility Licensing Fund - 0118

The increase was due to increased expenditures in personal services due to more staff employed during Fiscal Year 2019 for this fund. The average number of employees employed for this fund increased from five in Fiscal Year 2018 to seven in Fiscal Year 2019.

Long Term Care Monitor/Receiver Fund - 0285

The increase was due to increased expenditures in personal services due to more nurse surveyors employed during Fiscal Year 2019 for this fund. The average number of employees employed for this fund increased from 129 in Fiscal Year 2018 to 147 in Fiscal Year 2019.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
(Not Examined)**

Public Health Laboratory Services Revolving Fund - 0340

The increase was due to the large amount of laboratory commodities purchased in Fiscal Year 2019 for the laboratory testing of Zika and Ebola virus diseases and an increase in contractual spending for laboratory computer systems, maintenance of equipment, outside testing performed by other laboratories, and medical waste disposal services.

Lead Poisoning Screening, Prevention, and Abatement Fund - 0360

The increase was due to increased grants to local health departments and an increase in personal services expenditures due to more staff employed for this fund, which resulted from a legislative change during Fiscal Year 2019. The new rules lowered the action blood lead level, therefore, more children were covered in the environmental inspection and case management conducted by the local health departments.

Plumbing Licensure and Program Fund - 0372

The increase was due to increased expenditures in personal services due to more staff employed during Fiscal Year 2019 for this fund. The average number of employees employed for this fund increased from nine in Fiscal Year 2018 to 14 in Fiscal Year 2019.

Trauma Center Fund – 0397

The decrease was due to a lower number of grants issued to Trauma Center hospitals during Fiscal Year 2019. Grants to Trauma Center hospitals are based on moneys deposited into this fund, therefore, vary from year to year. The Emergency Medical Services Systems Act requires the Department to distribute 97.5% of 50% of the moneys deposited into the Trauma Center Fund to Illinois hospitals designated as trauma centers.

Health Facility Plan Review Fund - 0524

The increase was due to increased expenditures in personal services due to more staff employed during Fiscal Year 2019 for this fund. The average number of employees employed for this fund increased from eight in Fiscal Year 2018 to 10 in Fiscal Year 2019.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
(Not Examined)**

Assisted Living and Shared Housing Regulatory Fund - 0702

The increase was due to increased expenditures in personal services due to more staff employed during Fiscal Year 2019 for this fund. The average number of employees employed for this fund increased from six in Fiscal Year 2018 to nine in Fiscal Year 2019.

Maternal and Child Health Services Block Grant Fund – 0872

The increase was due to increased grant payments during Fiscal Year 2019 for the federally funded Title V maternal and child health grants to promote and improve the health and well-being of the nation's mothers, children, including children with special needs, and their families.

Preventive Health and Health Services Block Grant Fund - 0873

The increase was due to increased contractual spending by the Policy, Planning, and Statistics programs during Fiscal Year 2019 for the Behavioral Risk Factor Surveillance Surveys.

Public Health Special State Projects Fund - 0896

The increase was due to the increase in laboratory commodities purchases due to increased demand for laboratory services and an increase in contractual payments to local health departments for food testing at State fairs and temporary staff services. Additionally, the increase was due to the increase in personal services expenditures due to additional staff employed during Fiscal Year 2019 for this fund. The average number of employees employed for this fund increased from five in Fiscal Year 2018 to six in Fiscal Year 2019.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
(Not Examined)**

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

General Revenue Fund - 0001

The increase was due to the increase in appropriations available for spending during Fiscal Year 2018. Fiscal Year 2017 was a budget impasse year and a portion of the funds provided from the Commitment to the Human Services Fund (0644) and Budget Stabilization Fund (0686) were used to replace the General Revenue Fund (0001) appropriations that were not provided.

Food and Drug Safety Fund - 0014

The increase was due to the personal services expenditures paid within this fund. During Fiscal Year 2017, the staffing costs were paid from the General Revenue Fund (0001).

Hospital Licensure Fund - 0068

The increase was due to the Hospital Licensing Program of the Health Care Regulation started to ramp up during the second half of Fiscal Year 2017. This fund and program were established in Fiscal Year 2015, but due to the budget impasse during Fiscal Years 2016 and 2017, the progress of developing rules, hiring staff, and running the program were delayed, resulting in minimal expenditures during the budget impasse years.

Compassionate Use of Medical Cannabis Fund - 0075

The increase was due to the increase in the number of applicants and program implementation costs during Fiscal Year 2018.

Facility Licensing Fund - 0118

The increase was due to the personal services expenditures paid within this fund. During Fiscal Year 2017, the staffing costs were paid from the General Revenue Fund (0001).

Illinois School Asbestos Abatement Fund – 0175

The decrease was due to personal services expenditures being paid from the General Revenue Fund (0001) in Fiscal Year 2018 due to a decreased cash balance in this fund.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
(Not Examined)**

Carolyn Adams Ticket for the Cure Fund - 0208

The decrease was due to no spending due to no grants being issued during Fiscal Year 2018.

Emergency Public Health Fund - 0240

The increase was due to more grants for vector control issued to local health departments during Fiscal Year 2018.

Nursing Dedicated and Professional Fund - 0258

The increase was due to more grant spending for the rural health/nursing education scholarship program during Fiscal Year 2018.

Home Care Services Agency Licensure Fund – 0287

The increase was due to increased expenditures in personal services due to more staff employed during Fiscal Year 2018 for this fund.

Public Health Laboratory Services Revolving Fund - 0340

The increase was due to the large amount of laboratory commodities purchased for the laboratory testing of Zika and Ebola virus diseases in Fiscal Year 2018.

Lead Poisoning Screening, Prevention, and Abatement Fund - 0360

The increase was due to the personal services expenditures paid within this fund. During Fiscal Year 2017, the staffing costs were paid from the General Revenue Fund (0001). In addition, the increase in expenditures was due to higher grant amounts issued to local health departments during Fiscal Year 2018 to provide environmental assessments and case management when elevated blood lead levels are found.

EMS Assistance Fund - 0398

The decrease was due to personal services expenditures being paid from other funds in Fiscal Year 2018 due to a decreased cash balance in this fund.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
(Not Examined)**

Multiple Sclerosis Research Fund - 0429

The decrease was due to a decrease in funding and cash for this fund.

Renewable Energy Resources Trust Fund – 0564

The increase was due to the new \$4 million appropriation to fund more work for the Lead Poisoning Screening, Prevention, and Abatement Fund (0360) program which lowered the action blood lead level, and resulted in more children covered in the environmental inspection and case management conducted by the local health departments.

Death Certificate Surcharge Fund - 0635

The decrease was due to the decrease in payments to coroners and local registrars during Fiscal Year 2018. The budget impasse in Fiscal Year 2016 resulted in both Fiscal Years 2016 and 2017 payments to coroners and local registrars being issued in Fiscal Year 2017.

Commitment to Human Services Fund - 0644

The decrease was due to no appropriation being made for this fund in Fiscal Year 2018. During Fiscal Year 2017, an appropriation for this fund was made to ease the impact of the budget impasse.

Budget Stabilization Fund - 0686

The decrease was due to no funds being appropriated to this fund in Fiscal Year 2018. During Fiscal Year 2017, an appropriation for this fund was made to ease the impact of the budget impasse.

Assisted Living and Shared Housing Regulatory Fund - 0702

The increase was due to increased expenditures in personal services due to more staff employed during Fiscal Year 2018 for this fund.

Personal Property Tax Replacement Fund – 0802

The increase was due to the shift of the appropriation from the General Revenue Fund (0001) in Fiscal Year 2017 to this fund in Fiscal Year 2018. The appropriation was used for Local Health Protection grants.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
(Not Examined)**

Public Health Special State Projects Fund – 0896

The decrease was due to the shift of expenditures paid for rent, information technology, and telecommunication services to the General Revenue Fund (0001) and other funds in Fiscal Year 2018. This fund was used extensively during Fiscal Year 2017 to replace the General Revenue Fund (0001) and other funds impacted by the budget impasse.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
(Not Examined)**

The Illinois Department of Public Health's (Department) explanations for significant fluctuations in receipts as presented in the Comparative Schedule of Cash Receipts and Reconciliation to Cash Receipts to Deposits Remitted to the Comptroller (Schedule 6) are detailed below. For the purpose of this analysis, fluctuations equal to or in excess of \$250,000 and 10% in receipts were considered to be significant.

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

General Revenue Fund – 0001

The decrease was due to lower revenues received from the Centers for Disease Control and Prevention for death record information in Fiscal Year 2019.

Food and Drug Safety Fund – 0014

The decrease was due to the reduction of revenue as a result of a legislative change eliminating the Illinois Food Service Sanitation Manager Sanitation Certification effective January 1, 2018.

Compassionate Use of Medical Cannabis Fund - 0075

The increase was due to a significant increase in applicants to the medical cannabis program in Fiscal Year 2019.

Long Term Care Monitor/Receiver Fund - 0285

The increase was due to more long term care facility fees/fines received in Fiscal Year 2019.

Public Health Laboratory Services Revolving Fund - 0340

The increase was due to more laboratory tests and services conducted and billed in Fiscal Year 2019.

Lead Poisoning Screening, Prevention, and Abatement Fund - 0360

The decrease was due to the decrease in the transfer of funds from the General Revenue Fund (0001) to this fund by \$679,000 during Fiscal Year 2019.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (Continued)
(Not Examined)**

Health Facility Plan Review Fund – 0524

The decrease was due to fewer applications for certificates of need received in Fiscal Year 2019.

Maternal and Child Health Services Block Grant Fund - 0872

The decrease was due to less federal grant money received in Fiscal Year 2019.

Preventive Health and Health Services Block Grant Fund - 0873

The decrease was due to fewer federal drawdowns received during Fiscal Year 2019. This revenue will vary from year to year depending on the timing of the federal drawdowns.

Public Health Special State Projects Fund - 0896

The decrease was due to the elimination of receipts for Medicaid payments for vaccines in Fiscal Year 2019. The payments are now handled by the Department of Healthcare and Family Services.

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

General Revenue Fund - 0001

The decrease was due to less grant money received from the Department of Health and Human Services in Fiscal Year 2018.

Food and Drug Safety Fund – 0014

The decrease was due to the reduction of revenue as a result of a legislative change eliminating the Illinois Food Service Sanitation Manager Sanitation Certification effective January 1, 2018.

Compassionate Use of Medical Cannabis Fund - 0075

The increase was due to the increase in applicants to the medical cannabis program in Fiscal Year 2018.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (Continued)
(Not Examined)**

Illinois Health Facilities Planning Fund - 0238

The decrease was due to fewer applications for new health care facilities or expansion of existing health care facilities received in Fiscal Year 2018.

Public Health Laboratory Services Revolving Fund - 0340

The decrease was due to lower laboratory fee billings in Fiscal Year 2018.

Lead Poisoning Screening, Prevention, and Abatement Fund - 0360

The increase was due to the \$4 million transfer of funds from the General Revenue Fund (0001) to this fund in Fiscal Year 2018.

Equity in Long-term Care Quality Fund – 0371

The increase was due to more civil monetary penalty revenues received from nursing homes in Fiscal Year 2018.

Maternal and Child Health Services Block Grant Fund - 0872

The increase was due to more federal grant money received in Fiscal Year 2018.

Preventive Health and Health Services Block Grant Fund - 0873

The increase was due to more federal drawdowns received during Fiscal Year 2018. This revenue will vary from year to year depending on the timing of the federal drawdowns.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
(Not Examined)**

The Illinois Department of Public Health's (Department) explanations for significant lapsed period spending as presented in the Schedule of Appropriations, Expenditures, and Lapsed balances for Fiscal Years 2019 and 2018 (Schedules 1 and 2) are detailed below. For the purpose of this analysis, lapse period spending of \$250,000 and 10% or more of total expenditures was considered to be significant.

FISCAL YEAR 2019

General Revenue Fund - 0001

The Lapse Period spending was due to payroll expenses for back wages, stipends, and liquidation of compensatory time, in addition to contractual and grant payments related to HIV/AIDS and Health Protection programs not paid until the lapse period.

Public Health Services Fund - 0063

The Lapse Period spending was due to contractual and grant payments related to HIV/AIDS, Health Protection, and Preparedness and Response programs not paid until the lapse period.

Compassionate Use of Medical Cannabis Fund – 0075

The Lapse Period spending was due to payments for contractual agreements related to the medical cannabis program not paid until the lapse period.

Emergency Public Health Fund - 0240

The Lapse Period spending was due to Vector Control grants issued during the periods of April through June 2019 not paid until the lapse period.

Public Health Laboratory Services Revolving Fund – 0340

The Lapse Period spending was due to payments for laboratory commodities purchased towards the end of the fiscal year not paid until the lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (Continued)
(Not Examined)**

Trauma Center Fund - 0397

The Lapse Period spending was due to grant payments related to Trauma Centers not being paid until the lapse period. These grant payments are typically made at the end of the fiscal year based on a percentage of the revenue received.

Tobacco Settlement Recovery Fund - 0733

The Lapse Period spending was due to grant payments related to smoking cessation programs not paid until the lapse period. Completion of grant agreements was delayed resulting in grant payments made during the lapse period.

Maternal and Child Health Services Block Grant Fund - 0872

The Lapse Period spending was due to grant payments related to Women's Health programs not paid until the lapse period. Completion of grant agreements was delayed resulting in grant payments made during the lapse period.

Public Health Special State Projects Fund - 0896

The Lapse Period spending was due to payments for laboratory supplies purchased towards the end of the fiscal year and rental payments of laboratory facilities not paid until the lapse period.

Metabolic Screening and Treatment Fund - 0920

The Lapse Period spending was due to payments for laboratory commodities purchased towards the end of the fiscal year not paid until the lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (Continued)
(Not Examined)**

FISCAL YEAR 2018

General Revenue Fund - 0001

The Lapse Period spending was due to contractual and grant payments related to HIV/AIDS programs and payroll expenses for the liquidation of compensatory time that are done and paid during the lapse period.

Public Health Services Fund - 0063

The Lapse Period spending was due to contractual and grant payments related to HIV/AIDS, Preparedness and Response, and Women's Health programs not paid until the lapse period.

Emergency Public Health Fund - 0240

The Lapse Period spending was due to Vector Control grants issued in April through June 2018 and not paid until the lapse period.

Public Health Laboratory Services Revolving Fund – 0340

The Lapse Period spending was due to payments for laboratory commodities purchased towards the end of the fiscal year not paid until the lapse period.

Trauma Center Fund - 0397

The Lapse Period spending was due to grant payments related to Trauma Centers not being paid until the lapse period. These grant payments are typically made at the end of the fiscal year based on a percentage of the revenue received.

Tobacco Settlement Recovery Fund - 0733

The Lapse Period spending was due to grant payments related to smoking cessation programs not paid until the lapse period. Completion of grant agreements was delayed resulting in grant payments made during the lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (Continued)
(Not Examined)**

Maternal and Child Health Services Block Grant Fund - 0872

The Lapse Period spending was due to grant payments related to Women's Health programs not paid until the lapse period. Completion of grant agreements was delayed resulting in grant payments made during the lapse period.

Public Health Special State Projects Fund - 0896

The Lapse Period spending was due to payments for laboratory supplies purchased towards the end of the fiscal year and rental payments of laboratory facilities not paid until the lapse period.

Metabolic Screening and Treatment Fund - 0920

The Lapse Period spending was due to payments for laboratory commodities purchased towards the end of the fiscal year not paid until the lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
ANALYSIS OF ACCOUNTS RECEIVABLE
(Not Examined)**

For the Years Ended June 30

Aging of accounts receivable, per Department records, were as follows (expressed in thousands):

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Current	\$ 5,252	\$ 5,144	\$ 5,365
1-30 days	960	554	409
31-90 days	730	514	367
91-180 days	929	470	546
181-1 year	1,123	969	772
Over 1 year	<u>9,147</u>	<u>7,715</u>	<u>7,373</u>
Accounts Receivable Gross Balance	18,141	15,366	14,832
Less: Estimated Uncollectibles	<u>(5,728)</u>	<u>(5,197)</u>	<u>(5,336)</u>
Accounts Receivable Net Balance	<u><u>\$ 12,413</u></u>	<u><u>\$ 10,169</u></u>	<u><u>\$ 9,496</u></u>

Note: These amounts represent outstanding federal reimbursements, licenses and fees, fines and penalties, and loan repayments. The Department uses the Office of the Comptroller's offset system, the Office of the Attorney General and private collection services to collect overdue receivable balances.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**AVERAGE NUMBER OF EMPLOYEES
(Not Examined)**

The average number of employees employed by the Department as of end of fiscal year are as follows:

<u>Division</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Director's Office	63	66	79
Office of Preparedness & Response	52	52	50
Office of Finance & Administration (including Information Technology)	78	73	71
Office of Policy, Planning, and Statistics	110	102	96
Office of Health Promotion	71	68	54
Office of Health Care Regulation	418	419	401
Office of Health Protection (including Laboratories)	341	360	314
Office of Women's Health	34	34	35
 Total average full-time employees	 <u>1,167</u>	 <u>1,174</u>	 <u>1,100</u>

Note: The Average Number of Employees schedule includes only the Department's Offices appropriated by the Illinois General Assembly.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**EMERGENCY PURCHASES
(Not Examined)**

The Department reported the emergency purchase below during Fiscal Years 2018 and 2019:

<u>Description</u>	<u>Amount</u>
Fiscal Year 2018	
To continue the development and modification to the Medical Marijuana Licensing System. This emergency procurement will prevent or minimize serious disruption in critical State services that affect access to health-sustaining medical cannabis products for qualifying patients with serious debilitating medical conditions as provided under the Compassionate Use of Medical Cannabis Pilot Program Act (410 ILCS 130).	<u>\$ 1,538,702</u>

Fiscal Year 2019

There were no emergency purchases during Fiscal Year 2019.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**MEMORANDUMS OF UNDERSTANDING
(Not Examined)**

The Illinois Department of Public Health (Department) entered into memorandums of understanding (MOUs), Inter-governmental Agreements (IGAs) and Data Use Agreements (DUA) during the examination period. Below is a summary of the number of agreements with the following types of

<u>Types of Organizations</u>	Number of MOUs	
	<u>Fiscal Year 2019</u>	<u>Fiscal Year 2018</u>
Commercial/Analytics	7	6
Federal Agency	7	7
Hospital	6	4
Individual	2	2
Institution of Learning	10	10
Local or County Health Department	24	26
News/Media	2	2
Pension Fund	10	9
Professional Associations	5	6
Research Entity	4	3
School District	5	5
State Agency or Divisions	40	40
State	5	5
University	41	42
Total	<u>168</u>	<u>167</u>

These MOUs documented the responsibilities between the parties above and the Department concerning business associate; data sharing; emergency response; intergovernmental cooperation; internships; intra-agency agreement; laboratory testing and other areas.

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**SCHEDULE OF INDIRECT COST REIMBURSEMENTS
(Not Examined)**

The Illinois Department of Public Health (Department) negotiates indirect cost reimbursement rates with the U.S. Department of Health and Human Services (DHHS). These indirect cost rates are used to support claims for indirect costs pertaining to grants and contracts with the federal government. The Department contracts the rate proposal and negotiation process to a professional consultant.

The rates are approved by DHHS in accordance with the authority in Title 2 of the Code of Federal Regulations Part 200 (2 CFR 200), subject to any statutory or administrative limitations. Initially, provisional rates are determined and used. Final rates are eventually determined, generating possible over/under recovery of indirect costs, which are considered in finalizing future years' rates.

Cost base: Direct salaries and wages including fringe benefits exclusive of group insurance premiums.

The Department tracks its indirect cost reimbursements by federal project. One federal project could include more than one Catalog of Federal Domestic Assistance (CFDA) number; and more likely, one CFDA number includes more than one federal project. Indirect cost reimbursements were deposited into the Public Health Special State Projects Fund (0896) for the years ended June 30, 2019 and 2018 as follows by listed federal project:

Federal Project	2019	2018
Beach Monitoring and Notification	\$ 25,430	\$ 11,319
Behavioral Risk Factor Surveillance System	3,445	-
Birth Defects and Developmental Disabilities	46,993	17,831
Cancer Prevention and Control	211,282	304,561
Cancer Prevention and Control Financed in Part by Prevention and Public Health Funds	78,115	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	28,288	32,989
Child Lead Poisoning Prevention Surveillance	61,415	14,546
Childhood Lead Poisoning Prevention	-	49,900
Chronic Disease Prevention and Control	3,540	-
Compensation and Working Conditions	20,851	21,938
Cooperative Agreement for Emergency Response: Public Health Crisis Response	-	6,902
Coordination and Development of Primary Care Offices	(9,230)	21,834
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases	61,148	21,112

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**SCHEDULE OF INDIRECT COST REIMBURSEMENTS (Continued)
(Not Examined)**

Federal Project	2019	2018
Early Hearing Detection and Intervention	\$ 1,396	\$ (50)
Environmental Public Health and Emergency Response	33,941	36,677
Epidemiology and Laboratory Capacity for Infectious Diseases Non-Prevention and Public Health Fund (PPHF)	303,833	429,402
Epidemiology and Laboratory Capacity for Infectious Diseases PPHF	14,684	(461)
Family Planning Services	139,061	184,300
Food and Drug Administration Research	17,866	12,600
Harold Rogers Prescription Drug Monitoring	-	7,861
Human Immunodeficiency Virus (HIV) Care Formula Grants	486,104	482,674
HIV Prevention Activities	279,200	378,466
HIV/AIDS Surveillance	94,842	85,916
Hospital Preparedness Program and Public Health Emergency Preparedness Cooperative Agreement	752,106	805,334
Immunization	493,300	559,008
Injury Prevention and Control	45,055	47,079
Manufactured Food Regulatory	-	18,756
Maternal and Child Health Federal Consolidated Programs	-	12,742
Medicare	2,548,707	2,994,850
Multipurpose Grants to States and Tribes	16,215	-
Operation of State Offices of Rural Health	15,330	17,475
Oral Health Workforce Activities	14,010	1,079
Performance Partnership Grants	39,747	9,782
Prevention and Management of Diabetes, Heart Disease, and Stroke	-	32,939
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	61,602	31,879
Public Health Emergency Preparedness	4,853	-
Refugee and Entrant Assistance	14,715	55,151
Research on Healthcare Costs, Quality and Outcomes	2,110	4,988
Rural Hospital Flexibility Program	4,135	1,335
Safe Motherhood and Infant Health Initiative	18,629	16,794
Sexually Transmitted Disease Control	151,801	184,146
State Commissions	15,829	49,939

**STATE OF ILLINOIS
DEPARTMENT OF PUBLIC HEALTH
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

**SCHEDULE OF INDIRECT COST REIMBURSEMENTS (Continued)
(Not Examined)**

Federal Project	2019	2018
State Lead Grants Certification	\$ 39,420	\$ 87,532
Substance Abuse and Mental Health Services Projects	1,297	12,067
Tobacco Control	103,505	85,059
Toxic Substances Compliance Monitoring	22,094	17,336
Tuberculosis Control	142,544	171,869
Total	<u>\$ 6,413,246</u>	<u>\$ 7,341,492</u>