

**STATE OF ILLINOIS
LEGISLATIVE RESEARCH UNIT**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2005

STATE OF ILLINOIS
LEGISLATIVE RESEARCH UNIT
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For the Two Years Ended June 30, 2005

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Agency Officials

Legislative Research Unit

Executive Director	Patrick O'Grady
Associate Director (7/1/03 – 6/20/04)	Vacant
Associate Director (6/21/04 to present)	Bridget Devlin
Deputy Director for Research	David Miller
Fiscal Officer	Cindy Bates

The Agency's office is located at:

222 S. College
Suite 301
Springfield, Illinois 62704-1894

LEGISLATIVE RESEARCH UNIT

PATRICK D. O'GRADY, EXECUTIVE DIRECTOR

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

September 30, 2005

The Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, Illinois 62703-3154

Dear Mr. Holland:

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 Legislative Research Unit. 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 Agency's compliance with the following assertions during the two-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2004, the Agency has materially complied with the assertions below.

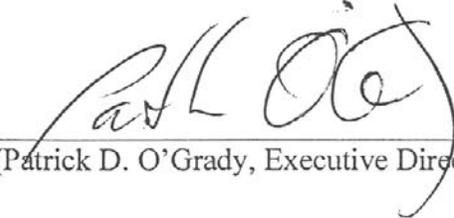
1. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
2. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.

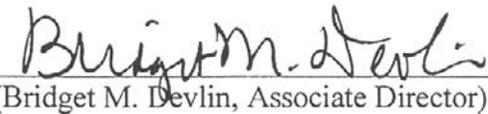
LRU

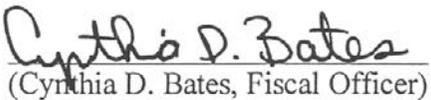
3. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
4. The State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
5. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Legislative Research Unit


(Patrick D. O'Grady, Executive Director)


(Bridget M. Devlin, Associate Director)


(Cynthia D. Bates, Fiscal Officer)

COMPLIANCE REPORT

SUMMARY

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

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control over Compliance and on Supplemental Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

The Legislative Research Unit did not have any current year or prior year findings.

EXIT CONFERENCE

The findings and recommendations of the examination were discussed with Agency personnel at an exit conference on November 9, 2005. Attending the conference were:

Legislative Research Unit
Patrick O'Grady, Executive Director
Bridget Devlin, Associate Director
Cindy Bates, Fiscal Officer

Office of the Auditor General
Jane Clark, Audit Manager
Matt Campbell, Audit Supervisor
David King, Staff Auditor

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois Legislative Research Unit's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2005. The management of the State of Illinois Legislative Research Unit is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Legislative Research Unit's compliance based on our examination.

- A. The State of Illinois Legislative Research Unit has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Legislative Research Unit has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Legislative Research Unit has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Legislative Research Unit are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Legislative Research Unit on behalf of the State or held in trust by the State of Illinois Legislative Research Unit have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Legislative Research Unit's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Legislative Research Unit's compliance with specified requirements.

In our opinion, the State of Illinois Legislative Research Unit complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2005. The results of our procedures disclosed no instances of noncompliance with those requirements, which would be required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which would be described in the accompanying schedule of State findings.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter.

Internal Control

The management of the State of Illinois Legislative Research Unit is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the State of Illinois Legislative Research Unit's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. The results of our procedures did not disclose matters involving internal control which would be required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and would be described in the accompanying schedule of State findings.

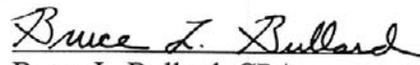
There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2004 and the 2005 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.


Bruce L. Bullard, CPA
Compliance Audit Director

September 30, 2005

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (Not Examined)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS
 LEGISLATIVE RESEARCH UNIT
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2005

P.A. 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 1,139,989	\$ 1,139,989	\$ 0	\$ 1,139,989	\$ 0
Employee Retirement					
Contributions Paid by Employer	45,583	44,565	0	44,565	1,018
State Contribution to State					
Employees' Retirement System	232,005	183,693	0	183,693	48,312
State Contributions to Social Security	87,177	83,903	0	83,903	3,274
Contractual Services	592,980	77,165	499,049	576,214	16,766
Travel	1,067	1,066	0	1,066	1
Commodities	7,243	7,170	72	7,242	1
Printing	6,277	6,276	0	6,276	1
Equipment	53,160	35,386	17,571	52,957	203
Electronic Data Processing	0	0	0	0	0
Telecommunications	14,469	13,365	1,104	14,469	0
Lump Sum - Legislative Staff Intern Program	492,000	372,816	67,410	440,226	51,774
Lump Sum - Zeke Giorgi Memorial					
Intern Program	101,700	94,097	7,569	101,666	34
Lump Sum - Model Illinois Government	0	0	0	0	0
Lump Sum - New Member's Conference	30,000	10,910	10,049	20,959	9,041
 Total Fiscal Year 2005	 <u>\$ 2,803,650</u>	 <u>\$ 2,070,401</u>	 <u>\$ 602,824</u>	 <u>\$ 2,673,225</u>	 <u>\$ 130,425</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the [State Comptroller](#).

STATE OF ILLINOIS
 LEGISLATIVE RESEARCH UNIT
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2004

P.A. 93-0091 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 1,247,834	\$ 809,013	\$ 0	\$ 809,013	\$ 438,821
Employee Retirement					
Contributions Paid by Employer	49,581	30,217	0	30,217	19,364
State Contribution to State					
Employees' Retirement System	172,672	66,177	0	66,177	106,495
State Contributions to Social Security	91,495	59,745	0	59,745	31,750
Contractual Services	561,291	537,119	22,260	559,379	1,912
Travel	8,086	3,714	0	3,714	4,372
Commodities	11,834	5,901	539	6,440	5,394
Printing	20,835	344	6,279	6,623	14,212
Equipment	90,333	43,672	40,619	84,291	6,042
Electronic Data Processing	0	0	0	0	0
Telecommunications	24,371	13,821	1,173	14,994	9,377
Lump Sum - Legislative Staff Intern Program	522,000	409,637	59,070	468,707	53,293
Lump Sum - Zeke Giorgi Memorial					
Intern Program	101,700	79,812	6,356	86,168	15,532
Lump Sum - Model Illinois Government	3,000	3,000	0	3,000	0
Lump Sum - New Member's Conference	0	0	0	0	0
 Total Fiscal Year 2004	 <u>\$ 2,905,032</u>	 <u>\$ 2,062,172</u>	 <u>\$ 136,296</u>	 <u>\$ 2,198,468</u>	 <u>\$ 706,564</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the [State Comptroller](#).

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

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Revenue Fund - 001	P.A. 93-0842	P.A. 93-0091	P.A. 92-0538
<hr/>			
Appropriations (Net of Transfers)	<u>\$ 2,803,650</u>	<u>\$ 2,905,032</u>	<u>\$ 2,001,150</u>
 <u>Expenditures</u>			
Personal Services	\$ 1,139,989	\$ 809,013	\$ 795,095
Employee Retirement			
Contributions Paid by Employer	44,565	30,217	27,677
State Contribution to State			
Employees' Retirement System	183,693	66,177	82,071
State Contributions to Social Security	83,903	59,745	59,250
Contractual Services	576,214	559,379	47,709
Travel	1,066	3,714	0
Commodities	7,242	6,440	5,311
Printing	6,276	6,623	0
Equipment	52,957	84,291	59,137
Electronic Data Processing	0	0	0
Telecommunications	14,469	14,994	11,797
Lump Sum - Legislative Staff Intern Program	440,226	468,707	481,662
Lump Sum - Zeke Giorgi Memorial			
Intern Program	101,666	86,168	97,817
Lump Sum - Model Illinois Government	0	3,000	0
Lump Sum - New Member's Conference	20,959	0	32,502
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 2,673,225</u>	<u>\$ 2,198,468</u>	<u>\$ 1,700,028</u>
 Lapsed Balances	 <u>\$ 130,425</u>	 <u>\$ 706,564</u>	 <u>\$ 301,122</u>

Note: The Legislative Research Unit did not make any efficiency initiative payments during the examination period.

STATE OF ILLINOIS
 LEGISLATIVE RESEARCH UNIT
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2005

	Equipment
Balance at July 1, 2003	\$ 479,637
Additions	12,611
Deletions	(424)
Net Transfers	65,127
Balance at June 30, 2004	\$ 556,951
Balance at July 1, 2004	\$ 556,951
Additions	51,683
Deletions	(3,154)
Net Transfers	(116,829)
Balance at June 30, 2005	\$ 488,651

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

STATE OF ILLINOIS
 LEGISLATIVE RESEARCH UNIT
COMPARATIVE SCHEDULE OF CASH RECEIPTS
 For the Fiscal Years Ended June 30,

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Prior Year Refunds	\$ 0	\$ 72	\$ 771
Jury Duty	0	0	0
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u><u>\$ 0</u></u>	<u><u>\$ 72</u></u>	<u><u>\$ 771</u></u>

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
 For the Fiscal Years Ended June 30,

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Receipts per Agency Records	\$ 0	\$ 72	\$ 771
Add: Deposits in Transit, Beginning of Year	0	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>	<u>0</u>
Deposits Recorded by the Comptroller	<u><u>\$ 0</u></u>	<u><u>\$ 72</u></u>	<u><u>\$ 771</u></u>

STATE OF ILLINOIS
LEGISLATIVE RESEARCH UNIT
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2005

Significant variances in expenditures were determined to be changes of \$1,000 and at least 20% between fiscal years, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2004 AND 2005

Personal Services

Personal services expenditures increased due to an increase in employees from the merger of the Illinois Commission on Intergovernmental Cooperation (Commission) into the Legislative Research Unit (LRU), effective February 1, 2004.

Travel

Travel expenditures decreased due to LRU employees not attending the National Conference of State Legislatures, which was attended by five LRU employees in FY04.

Equipment

Equipment expenditures decreased due to LRU purchasing eight new computers in FY04, which did not reoccur in FY05. In addition, the LRU reduced its book and subscription orders in FY05.

Lump Sum – Model Illinois Government

Lump sum expenditures decreased as this program was not appropriated in FY05. FY04 was the final year that the State provided financial assistance to the program.

Lump Sum – New Members Conference

Lump sum expenditures for new members increased as this conference is held each year of a congressional election. This conference was not held in FY04.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2003 AND 2004

Contractual Services

Contractual services increased due to LRU paying for various national memberships that were once the Commission's responsibility.

Travel

Travel expenditures increased due to five LRU employees attending the National Conference of State Legislatures in Chicago.

Commodities

Commodities expenditures increased due to the purchase of additional office supplies for new employees generated from the Commission merging with the LRU.

Printing

Printing expenditures increased due to LRU purchasing necessary paper and other supplies in FY04. The LRU did not make any printing expenditures in FY03 due to budget constraints.

Equipment

Equipment expenditures increased due to the purchase of new computers for the employees affected by the merger of the Commission into the LRU as LRU uses Macintosh computers and the Commission did not. In addition, the LRU also renewed subscriptions and purchased books that the Commission regularly used.

Telecommunications

Telecommunication expenditures increased due to an increase in the number of phone lines needed for the former Commission employees who merged into the LRU.

Lump Sum – Model Illinois Government

Lump sum expenditures increased due to the merger of the Commission into the LRU. The Model Illinois Government program was traditionally a program funded by the Commission.

Lump Sum – New Member’s Conference

Lump sum expenditures decreased as this conference is only held every other year when congressional elections are held. There was no conference in FY04.

STATE OF ILLINOIS
LEGISLATIVE RESEARCH UNIT
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2005

SIGNIFICANT VARIATIONS IN RECEIPTS

The LRU did not have any receipts in FY03, FY04 or FY05 other than refunds. The refund amount in FY03 was due to a refund for postage remaining on their old machine when the LRU upgraded their postage machine. The refund amount in FY04 was due to refunds for a library publication no longer in print, a canceled subscription and a refund of interest from the purchase of computers.

STATE OF ILLINOIS
LEGISLATIVE RESEARCH UNIT
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2005

Significant variances in expenditures were determined to be changes of \$1,000 and at least 20% between fiscal years, and are explained below.

FISCAL YEAR 2005

Contractual Services

The Legislative Research Unit (LRU) took over the responsibility to pay membership dues to various national associations that were previously the responsibility of the Commission on Intergovernmental Cooperation (Commission). Due to budget constraints, the LRU negotiated with the vendor to pay for only 95% of these memberships initially. The Director approved the payment of the entire amount in July.

Equipment

The LRU purchased computers late in the fiscal year but the invoices were not received until the lapse period.

Lump Sum – Legislative Intern Program

June invoices for the intern program were not received until the lapse period.

Lump Sum – New Member’s Conference

The District Office Staff training seminar was held on June 20 and 21, 2005. Invoices for the training seminar were not received nor paid until the lapse period.

FISCAL YEAR 2004

Printing

The LRU purchased a large quantity of paper in June to replenish the stock consumed during the fiscal year. The invoice was not received nor paid until the lapse period.

Equipment

The LRU purchased computers for the employees affected by the merger of the Commission into the LRU late in the fiscal year. The invoices were not received nor paid until the lapse period.

Lump Sum – Legislative Intern Program

June invoices for the intern program were not received nor paid until the lapse period.

STATE OF ILLINOIS
LEGISLATIVE RESEARCH UNIT
ANALYSIS OF OPERATIONS

AGENCY FUNCTIONS AND PLANNING PROGRAM

BACKGROUND

The Legislative Research Unit (LRU) was first established in 1937 as the Illinois Legislative Council and is the central research agency for the General Assembly. A staff of researchers responds to inquiries from legislators, committees and staff regarding questions of law, science, taxation, education, government, economics, and history. As of February 2004, the activities and responsibilities of the Illinois Commission on Intergovernmental Cooperation (Commission) merged with the LRU pursuant to the Legislative Commission Reorganization Act of 1984 as amended (25 ILCS 130/4-1). All duties of the Commission were absorbed by the LRU, and together this bipartisan legislative support agency does research on a wide range of topics, including laws and court decisions; laws of other states; regulations; science and health; environmental protection; public utilities; business and economic development; and many others. The LRU maintains up-to-date information on federal aid received by the State and analyzes federal programs. It is also responsible for tracking and monitoring membership of boards and commissions established by the State of Illinois.

Patrick O’Grady, Executive Director of the Legislative Research Unit, serves at the direction of the Joint Committee and operates the Agency under the Operating Rules for Legislative Support Service Agencies.

A board of twelve legislators, appointed by the four legislative leaders, governs the Legislative Research Unit. The board members at June 30, 2005 were:

Rep. Sara Feigenholtz, Co-Chairman
Sen. Larry K. Bomke, Co-Chairman

Senators

John O. Jones
Edward D. Maloney
Kwame Raoul
Dale Risinger
Ira I. Silverstein

Representatives

Constance A. “Connie” Howard
Susana Mendoza
James H. “Jim” Meyer
Chapin Rose
Ed Sullivan, Jr.

LRU receives all of its appropriations from the General Revenue Fund. In addition to appropriations for daily operations, LRU also receives an appropriation to conduct a new members’ conference and orientation after each general election. Furthermore, LRU receives two appropriations, the Illinois Legislative Staff Internship Program (ILSIP) and the Zeke Giorgi Memorial Fund appropriation, with which it administers the Legislative Internship Programs in cooperation with the University of Illinois at Springfield. LRU also operates the legislative information booth at the State House.

Agency Planning

The Legislative Research Unit's planning program consists of annual budget requests, which present short-term goals and objectives. The LRU's long-term goals and objectives are set by statute and various other rules and guidelines. A member of upper management has been assigned responsibility to update and maintain information related to the statutes, rules and guidelines governing LRU.

The Deputy Director for Research manages and coordinates research functions and reports to the Director. Research production is monitored daily, and hundreds of requests are tracked electronically.

Auditor's Assessment

LRU appears to be meeting long-term and short-term goals due to its planning and monitoring system, which is designed for flexibility and responsiveness to a wide array of requests. Considering the size and nature of its operations, the LRU's planning program is adequate.

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

<u>Fiscal Year</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Administration	13	10	7
Research	17	14	11
Total	<u>30</u>	<u>24</u>	<u>18</u>

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

The number of assignments completed by library staff in FY04 was 114. This is an increase of 15% from the previous fiscal year number of 99. This amount represents 26% of the total assignments done by the LRU in FY04.

The number of assignments completed by library staff in FY05 was 73. This is a decrease of 36% from the previous fiscal year number of 114. This amount represents 17% of the total assignments done by the LRU in FY05.

During FY04, the LRU performed 459 research assignments for legislators and staff. In addition, the LRU recorded 346 appointments to boards and commissions of the State from January 2004 to June 30, 2004. Federal aid to State agencies amounting to \$12.521 billion was tracked by the LRU during FY04.

During FY05, the LRU performed 425 research assignments for legislators and staff. In addition, the LRU recorded 708 appointments to boards and commissions of the State from July 1, 2004 to June 30, 2005. Federal aid to State agencies amounting to \$11.629 billion was tracked by the LRU during FY05.

Additionally, LRU published the following major publications during the audit period:

First Reading, quarterly newsletter
Grant Alerts, monthly newsletter
1970 Illinois Constitution Annotated for Legislators
Preface to Lawmaking
Federal Funds to State Agencies
Illinois Tax Handbook for Legislators
Constituent Services Guide
Directory of Illinois State Officials