



**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

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COMMISSION OFFICIALS

Chairman	Ms. Carrie Zalewski
Executive Director (03/16/21 – Present)	Mr. Michael Merchant
Executive Director (Interim) (02/16/21 – 03/15/21)	Mr. Jim Zolnierек
Executive Director (11/16/19 – 02/15/21)	Ms. Christy George
Executive Director (Interim) (07/01/19 – 11/15/19)	Mr. Jim Zolnierек
Deputy Executive Director – Administration (01/03/22 – Present)	Mr. Jeffrey Crabtree
Deputy Executive Director – Administration (09/14/19 – 01/02/22)	Vacant
Deputy Executive Director – Administration (07/01/19 – 09/13/19)	Mr. Steven Matrisch
Deputy Executive Director – Policy (03/02/20 – Present)	Katie Papadimitriu
Deputy Executive Director – Policy (07/01/19 – 03/01/20)	Vacant
Bureau Chief – Administrative Law Judges	Ms. Sonya Teague-Kingsley
Bureau Chief – Public Utilities	Mr. Jim Zolnierек
Bureau Chief – Transportation (11/16/20 – Present)	Ms. Shauna Kelley
Bureau Chief – Transportation (Interim) (08/16/19 – 11/15/20)	Ms. Latrice Kirkland-Montaque
Bureau Chief – Transportation (07/25/19 – 08/15/19)	Vacant
Bureau Chief – Transportation (Interim) (07/01/19 – 07/24/19)	Ms. Katarzyna Kowalska
Bureau Chief – General Counsel (05/01/21 – Present)	Ms. Natalia Delgado
Bureau Chief – General Counsel (07/01/19 – 04/30/21)	Mr. Phillip Kosanovich
Director – Administrative Services (03/16/22 – Present)	Mr. Mark Lewis
Director – Administrative Services (02/16/22 – 03/15/22)	Vacant
Director – Administrative Services (07/01/19 – 02/15/22)	Ms. Kiersten Neswick

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COMMISSION OFFICIALS (Continued)

Chief Internal Auditor (11/16/21 – Present)	Ms. Libby Jackson
Chief Internal Auditor (06/16/21 – 11/15/21)	Vacant
Chief Internal Auditor (07/01/19 – 06/15/21)	Mr. Aaron Rife

COMMISSION MEMBERS

Commissioner	Ms. Carrie Zalewski
Commissioner	Mr. D. Ethan Kimbrel
Commissioner (02/01/22 – Present)	Ms. Ann McCabe
Commissioner (05/04/21 – 01/31/22)	Vacant
Commissioner (07/01/19 – 05/03/21)	Ms. Sadzi Martha Oliva
Commissioner	Ms. Maria Bocanegra
Commissioner (02/03/20 – Present)	Mr. Michael Carrigan
Commissioner (07/01/19 – 01/31/20)	Mr. Brien Sheahan

COMMISSION OFFICES

The Commission's administrative offices are located at:

Leland Building
527 East Capitol Avenue
Springfield, Illinois 62701

Michael A. Bilandic Building
160 North LaSalle Street, Suite C-800
Chicago, Illinois 60601

The Commission's police station is located at:

Compliance Office
9511 West Harrison Street
Des Plaines, Illinois 60016



State of Illinois
Illinois Commerce Commission

Mike Merchant
Executive Director

527 East Capitol Avenue
Springfield, Illinois 62701

MANAGEMENT ASSERTION LETTER

April 27, 2022

Adelfia LLC
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois Commerce Commission (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Commission has materially complied with the specified requirements listed below.

- A. The Commission 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 Commission 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Commerce Commission

SIGNED ORIGINAL ON FILE

Michael Merchant
Executive Director

SIGNED ORIGINAL ON FILE

Mark Lewis
Director – Administrative Services

SIGNED ORIGINAL ON FILE

Natalia Delgado
General Counsel

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
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STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	9	9
Repeated Findings	7	3
Prior Recommendations Implemented or Not Repeated	2	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-001	11	2019/2013	Inadequate Controls over Accounts Receivable	Material Weakness and Material Noncompliance
2021-002	14	2019/2019	Inadequate Controls over Monthly Reconciliations	Material Weakness and Material Noncompliance
2021-003	16	2019/2019	Inadequate Controls over Receipts	Significant Deficiency and Noncompliance
2021-004	19	2019/2019	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2021-005	22	2019/2015	Inadequate Controls over State Vehicles	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings (Continued)				
2021-006	25	2019/2019	Noncompliance with the Public Utilities Act	Significant Deficiency and Noncompliance
2021-007	27	2019/2019	Noncompliance with the Collateral Recovery Act	Significant Deficiency and Noncompliance
2021-008	28	New	Failure to Provide Proper Notification of Impending Expiration of Licenses and Recovery Permits	Significant Deficiency and Noncompliance
2021-009	29	New	Failure to Ensure Reports Filed as Required	Significant Deficiency and Noncompliance
Prior Findings Not Repeated				
A	31	2019/2019	Inadequate Control over Meeting Transcripts	
B	31	2019/2019	Inadequate Control over Timekeeping	

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on April 19, 2022.

Attending were:

Illinois Commerce Commission

Michael Merchant, Executive Director
Jeffrey Crabtree, Deputy Executive Director
Libby Jackson, Chief Internal Auditor

Office of the Auditor General

Jennifer Cicci, Senior Audit Manager

Adelfia LLC

Stella Marie Santos, Managing Partner
Gilda Priebe, Partner
Carl Ong, Supervisor

The responses to the recommendations were provided by Libby Jackson, Chief Internal Auditor, in a correspondence dated April 25, 2022.



INDEPENDENT ACCOUNTANT’S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Illinois Commerce Commission

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Commerce Commission (Commission) 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, 2021. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission’s compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission 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 Commission 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 Commission 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 Commission 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 Commission on behalf of the State or held in trust by the Commission 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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the Commission during the two years ended June 30, 2021. As described in the accompanying Schedule of Findings as items 2021-001 through 2021-002, the Commission 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 noncompliance with the specified requirements described in the preceding paragraph, the Commission complied with the specified requirements during the two years ended June 30, 2021, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2021-003 through 2021-009.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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.

Report on Internal Control Over Compliance

Management of the Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on

the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2021-001 through 2021-002 to be material weaknesses.

A significant deficiency in internal control 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 2021-003 through 2021-009 to be significant deficiencies.

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

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

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

SIGNED ORIGINAL ON FILE

Chicago, Illinois
April 27, 2022

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Inadequate Controls over Accounts Receivable)

The Illinois Commerce Commission (Commission) lacked adequate control over its accounts receivable. As of June 30, 2021, the Commission reported accounts receivable of \$43.8 million (net of estimated uncollectible accounts, totaling \$23.7 million) to the Office of Comptroller.

Inadequate Collection Attempts

During testing, we noted the Commission did not make adequate collection attempts for 36 of 60 (60%) accounts receivable tested. We noted the following:

- 36 (60%) of the tested accounts, totaling \$17,894,992, were not referred to the Department of Revenue’s Debt Collection Bureau.

The Illinois State Collection Act of 1986 (Act) (30 ILCS 210/5(g)) requires the Commission to refer all debt due to the State satisfying the requirements for referral to the Department of Revenue’s Debt Collection Bureau. In addition, the Illinois Administrative Code (74 Ill. Admin. Code 1200.50) defines delinquent debt as any amount owed of \$10 or more that is more than 90 days past due, not subject to further legal action or a payment plan.

- 36 (60%) of the tested accounts, totaling \$17,894,992, were not referred to the State Comptroller’s Offset System.

The Act (30 ILCS 210/5(c-1)) and the Statewide Accounting Management System (SAMS) Manual (Procedure 26.40.20) require the Commission to place all debts over \$250 and more than 90 days past due into the State Comptroller’s Offset System.

Uncollectible Accounts Not Referred for Write-Off

During testing of 60 accounts receivable, we noted 18 (30%) accounts, totaling \$16,430,940, appeared to be uncollectible; however, the Commission had not referred these accounts to the Office of the Attorney General for certification the debt was uncollectible.

The Uncollected State Claims Act (30 ILCS 205/2(a)) requires the Commission, when it is unable to collect any claim or account receivable of \$1,000 or more and it has pursued the debt in accordance with State Law, request the Attorney General certify the amount as uncollectible.

Accounts Receivable Not Properly Supported

- During testing of 60 accounts receivable, the Commission was unable to provide supporting documentation for 5 (8%) account samples, totaling \$25,082.

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- During our review of the *Quarterly Summary of Accounts Receivable – External Collections Activity for Accounts Over 180 Days Past Due* (Form C-99) Reports as of June 30, 2020 and 2021, the Commission was unable to provide documentation to support the Accounts with the Attorney General’s Office, totaling \$315,000, and Accounts with Private Collection Firms, totaling 636,000.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State’s resources. In addition, the State Records Act (5 ILCS 160/8) requires the Commission to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Commission designed to protect the legal and financial rights of the State and of persons directly affected by the Commission’s activities.

Internal Procedures Conflict with State Law

During testing, we noted § 6(B)(2) of the Commission’s internal procedures conflicts with the Act (30 ILCS 210/5(c-1)) and SAMS Manual (Procedure 26.40.20). While the procedures of the Commission call for all debts greater than \$1,000 and more than 90 days old to be placed into the State Comptroller’s Offset System, the Act and SAMS Manual require all debts over \$250 and more than 90 days past due to be placed in the State Comptroller’s Offset System.

During the prior examination, Commission officials indicated the conditions noted were due to employee turnover and employee oversight. During the current examination, Commission officials indicated, along with oversight, competing priorities due to the pandemic, namely operating on a fully remote status while maintaining continuity of operations, and continued understaffing precluded staff from ensuring compliance with the issues noted above.

Failure to refer receivables to the Department of Revenue’s Debt Collection Bureau and to the State Comptroller’s Offset System increases the likelihood that past due amounts owed to the Commission will not be collected or the collection will be further delayed and represents noncompliance with State laws and regulations. In addition, failure to report uncollectible accounts to the Attorney General results in inaccurate financial reporting and represents noncompliance with the Uncollected State Claims Act. Furthermore, failure to establish and maintain internal controls over accounts receivable, including the retention of documents, increases the risk that errors or irregularities could occur and not be found within the normal course of operations. Finally, failure to ensure the Commission’s internal policies comport

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with State law could hinder the ability of the Commission to meet its statutory obligations. (Finding Code No. 2021-001, 2019-001, 2017-001, 2015-001, 2013-001)

RECOMMENDATION

We recommend the Commission pursue all reasonable and appropriate measures to collect on outstanding debts as required by State laws and regulations. Further, the Commission should report uncollectible amounts to the Attorney General. Finally, the Commission should retain documentation to support accounts receivable balances and ensure its internal procedures comport with State law.

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission will review its processes to ensure (and affirm with staff the importance of) proper controls over accounts receivable. Additionally, progress is currently being made towards disposition of the specific accounts noted above.

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For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Inadequate Controls over Monthly Reconciliations)

The Illinois Commerce Commission (Commission) did not maintain adequate controls over monthly reconciliations.

The Commission expended \$39.1 million and \$40.9 million from five funds in Fiscal Years 2020 and 2021, respectively. The Commission collected total revenues of \$29.3 million and \$27.4 million which were deposited into four funds in Fiscal Years 2020 and 2021, respectively.

During testing of the Commission's monthly reconciliations, we noted the following:

- Three of 30 (10%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's *Monthly Appropriation Status Report* (SB01) were not performed.
- Fifteen of 15 (100%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's *Object Expense/Expenditures by Quarter Report* (SA02) were not performed during Fiscal Year 2020.
- Fifteen of 30 (50%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's *Monthly Appropriation Transfer Report* (SB03) were not performed.
- Eight of 30 (27%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's SB03 were not initialed and dated. As a result, we were unable to determine whether the reconciliation was timely performed.
- Twenty-four of 24 (100%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's *Cash Report* (SB05) were not performed.
- Twelve of 15 (80%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's *Agency Contract Report* (SC-14) were not performed in Fiscal Year 2020.
- Three of 15 (20%) monthly reconciliations of the Commission's internal records to the Office of Comptroller's *Obligation Activity Report* (SC-15) were not performed in Fiscal Year 2020.

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- One of 15 (7%) monthly reconciliations of the Commission’s internal records to the Office of Comptroller’s SC-14 or SC-15 were not performed in Fiscal Year 2021.

The Statewide Accounting Management System (SAMS) Manual (Procedures 07.30.20) requires the Commission to perform monthly reconciliations of the Office of Comptroller’s SB01, SA02, SB03, SB05, SC14 and SC15 to its internal records within 60 days of month end to ensure the early detection and correction of errors.

During the prior examination, Commission personnel indicated certain reconciliations were not completed, dated, or performed timely due to oversight and competing priorities involving the conversion to the State’s Enterprise Resource Planning System. During the current examination, Commission officials indicated the issues noted were due to timing of the completion of the prior compliance examination. Actions to correct these issues could not fully be implemented until Fiscal Year 2021.

Failure to timely and properly document reconciliations of the Commission’s records to the Office of Comptroller’s reports hinders the ability of staff to identify and correct errors which could result in incomplete and inaccurate financial information and represents noncompliance with SAMS Manual. (Finding Code No. 2021-002, 2019-003)

RECOMMENDATION

We recommend the Commission ensure all required monthly reconciliations are performed, documented, and reviewed timely.

COMMISSION RESPONSE

The Commission agrees with the finding. Additional resources have been added to the Administrative Services Division. The Commission is working to automate the required components within the accounting system to enable the completion of noted monthly reconciliations.

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2021-003. **FINDING** (Inadequate Controls over Receipts)

The Illinois Commerce Commission (Commission) did not exercise adequate controls over receipts.

According to Commission records, the Commission collected total revenues of \$29.3 million and \$27.4 million which were deposited into four funds during Fiscal Years 2020 and 2021, respectively.

During testing, we noted:

- For 60 receipts tested during the examination period, we noted the following:
 - Two (3%) receipts tested, totaling \$15,150, the Receipts Deposit Transmittal (RDT) forms were sent to the Office of Comptroller 35 days after the State Treasurer issued the Treasurer's Draft.
 - For one (2%) receipt tested, totaling \$768,000, the company name shown in the Commission records did not agree with the supporting documentation.
 - One (2%) receipt tested, totaling \$8,927, was not date-stamped to indicate when the check was received. Therefore, timeliness of the deposit could not be determined.

The Statewide Accounting Management System (SAMS) Manual (Procedure 25.10.30) requires Treasurer's Drafts to be remitted to the Office of Comptroller via the RDT form. Good internal controls require deposits to be processed timely to increase the balance of funds available for expenditure. We determined 30 days to be a reasonable time frame. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and revenues are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. The State Officers and Employees Money Disposition Act (30 ILCS 230/2) requires the Commission to keep proper books detailing an itemized account of all moneys received for or on behalf of the State of Illinois. The detail is required to include the date of receipt, the payer, purpose and amount, and the date and manner of disbursement. In addition, it requires the Commission to deposit into the State Treasury the money received

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For the Two Years Ended June 30, 2021

within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$500 but less than \$10,000.

- During our review of receipt account codes used by the Commission, we noted 3 of 41 (7%) receipt account codes have been inactive or not been used since Fiscal Year 2017 and were not requested for deletion.

The SAMS Manual (Procedure 25.20.30) requires the Commission to initiate a request for deletion of inactive receipt account codes from the Receipts Chart of Accounts through completion and submission of the *Chart of Accounts Maintenance and Inquiry* (Form C-45) to the Office of Comptroller. Good internal controls over receipts includes ensuring the Chart of Accounts is accurate and up-to-date.

- During our testing of 14 Non-Sufficient Fund (NSF) checks, we noted for two (14%) checks tested, totaling \$1,650, the Commission failed to enforce penalties over the related Safety Relocator Registration.

The Illinois Administrative Code (Code) (92 Ill. Admin. Code 1715.70) requires all safety relocator registrations be accompanied by a fee to be paid to the Commission. Further, the Code (92 Ill. Admin. Code 1715.40) states operations in violation of the law are unauthorized and render the safety relocator subject to penalties, including suspension, revocation, fines, or a combination of sanctions. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Good internal control includes procedures to ensure alternative payments for NSF checks are collected.

- During our review of the Commission's Agency Fee Imposition Report (Report) for Fiscal Year 2020 and Fiscal Year 2021, we noted the Commission did not include solar installer certification and miscellaneous fees in the Reports. This resulted in the Report being understated by \$3,633 in Fiscal Year 2020 and \$7,878 in Fiscal Year 2021.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. The SAMS Manual (Procedure 33.16.20) requires the Commission to submit the Report to the Office of Comptroller and should include fees charged by State agencies to citizens and private organizations

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For the Two Years Ended June 30, 2021

which include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition.

During the prior and current examination, Commission personnel indicated the deficiencies noted above were the result of employee oversight. In addition, Commission officials added the untimely submission of RDT forms was a result of the pandemic wherein the Commission was operating on a fully remote work status and was unable to complete in-office processes timely.

Failure to establish and maintain internal controls over receipts and related reporting increases the risk that errors or other irregularities could occur and not be found within the normal course of operations, delays the recognition of available cash within the State Treasury, and represents noncompliance with State laws, rules, and regulations. In addition, inaccurate reporting of fees by the Commission reduces the reliability of the Statewide Report submitted to the General Assembly and represents noncompliance with SAMS. (Finding Code No. 2021-003, 2019-005)

RECOMMENDATION

We recommend the Commission establish adequate controls over the receipts process to ensure RDT forms are prepared timely, accurate and adequate records of receipts are maintained, and timely suspension/revocation of licenses/registrations are performed for those who have not paid the corresponding fee. We also recommend the Commission ensure Fee Imposition Reports accurately report all pertinent activity.

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission will review its processes to ensure (and affirm with staff the importance of) proper controls over receipts and related reporting.

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ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-004. **FINDING** (Inadequate Controls over Personal Services)

The Illinois Commerce Commission (Commission) did not maintain adequate controls over personal services.

- During testing of employee performance evaluations, we noted:
 - 25 of 76 (33%) performance evaluations tested were not completed timely. The employee evaluations were completed between 27 to 324 days late.
 - For six of 48 (13%) employees tested, eight performance evaluations were not performed.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270) requires an evaluation of employee performance be prepared by the Commission not less often than annually. In addition, the Commission's *Employee Manual* states all Commission employees are to be evaluated annually, at a minimum, and provides the date when annual performance evaluations are due. In the absence of other criteria regarding timeliness for the evaluation process, the auditors determined 30 days following the end of the evaluation period to be a reasonable time frame during which an evaluation should be administered.

- During our review of 48 employee personnel files, we noted the Commission did not ensure Employment Eligibility Verification Forms (Form I-9) were properly completed. We noted:
 - Three (6%) employees tested did not sign Section 1 of the Form I-9 by the end of the first day of employment. The employee signed between 1 to 5 days late.
 - For one (2%) employee tested, Section 2 of the Form I-9 was signed by the Commission 6 days after the first day of employment.
 - One (2%) employee tested was missing Section 1 of the Form I-9.

The Code of Federal Regulations (Code) (8 C.F.R. § 274a.2(b)(1)(i)(A)) requires each employer to ensure a new employee completes Section 1 on the Form I-9 at the time of hire. The Code (8 C.F.R. § 274a.2(b)(1)(ii)(B)) requires each employer to complete Section 2 on the Form I-9 within three business days after an employee is hired and sign the attestation in the appropriate place.

- During testing of trainings completed for 48 employees, we noted:
 - Two (4%) employees tested did not complete their initial ethics training.

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For the Two Years Ended June 30, 2021

- Two (4%) employees tested did not complete their initial ethics training timely. The training was completed 5 and 14 days late.
- Seven (15%) employees tested did not complete the initial sexual harassment prevention training timely. The training was completed between 5 and 380 days late.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-10(c)) requires a person who fills a vacancy in an elective or appointed position or is employed in a position requiring ethics training to complete his or her initial ethics training within 30 days after commencement of his or her office or employment. The Act (5 ILCS 430/5-10.5(a-5)) requires each officer, member, and employee to complete his or her initial sexual harassment training program within 30 days after commencement of his or her office or employment.

- During our review of 48 employees' attendance records, 15 of 43 (35%) vacation leave requests tested were not approved in advance by the employee's immediate supervisor. The signed approvals were made between 1 to 21 days after the vacation date.

The Commission's *Employee Manual* states absences, other than for emergency situations, must be scheduled in advance with the immediate supervisor's approval.

During the prior examination, Commission officials indicated the errors noted were primarily due to clerical error. During the current examination, Commission officials indicated employee performance evaluations, mandatory trainings, and personnel recordkeeping were untimely or not completed due to communication obstacles, primarily caused by the pandemic. Commission officials added at the time of these incidents, the Commission was transitioning to a fully remote work status while maintaining continuity of operations.

Employee performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. Employee performance evaluations serve as a foundation and documentation for salary adjustments, promotions, demotions, discharges, layoff, recall, or reinstatement decisions. Failure to complete the Form I-9 properly could subject the State to unnecessary legal costs and penalties and represents noncompliance with federal regulations. Failure to timely complete ethics and sexual harassment prevention training could result in employees not being fully informed about their rights and responsibilities in the workplace, increases the Commission's risk of liability, and represents noncompliance with the Act. Failure to ensure leave requests are approved in advance undermines accountability controls and may result in unnecessary personal services expenditures. (Finding Code No. 2021-004, 2019-008)

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For the Two Years Ended June 30, 2021

RECOMMENDATION

We recommend the Commission timely complete performance evaluations, ensure employees complete all required trainings, and vacation leave requests are pre-approved in accordance with the Commission's Policy. We also recommend the Commission ensure the Form I-9 is properly completed for all newly hired employees.

COMMISSION RESPONSE

The Commission agrees with the finding regarding employee performance evaluations, mandatory trainings, and I-9 Forms. The Commission respectfully disagrees with the portion of this finding regarding untimely approvals for vacation leave requests.

The Commission will continue to strive to conduct annual performance evaluations timely. The Commission will ensure all required training is completed timely by all employees on an annual basis, as well as, within 30 days of commencing employment for new hires. Additionally, the Commission will ensure that the I-9 Form, Section 1, is completed by the employee on their first date of employment; and HR will complete Section 2 of the I-9 Form within three business days.

Regarding vacation leave requests, the Commission's Employee Handbook does not require pre-approval of vacation leave requests to be in writing. A supervisory approval encompasses the employee's request (written or verbal), as well as, the time itself. The Commission has since begun utilizing the eTime system for vacation requests.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-005. **FINDING** (Inadequate Controls over State Vehicles)

The Illinois Commerce Commission (Commission) did not maintain adequate controls over its State vehicles.

As of June 30, 2021, the Commission had a total of 50 State vehicles (35 individually-assigned and 15 pool or back up vehicles).

During testing, we noted the following:

- The Commission did not ensure its vehicles were properly maintained during the examination period. We reviewed the maintenance records for seven State vehicles, noting the following:
 - Three (43%) State vehicles tested did not have routine oil changes performed on a timely basis.
 - One (14%) State vehicle tested did not receive tire rotations at the required interval.

The Illinois Vehicle Code (Code) (44 Ill. Admin. Code 5040.400) requires the Commission to ensure its owned or leased vehicles undergo regular service and/or repair to maintain the vehicle in a road worthy, safe operating condition and in an appropriate cosmetic condition. In addition, the Commission's Vehicle Use Policy and the Department of Central Management Services (DCMS) Vehicle Usage Policy require oil changes on vehicles 10 years or older every 3,000 miles or 12 months, whichever comes first. Vehicles nine years and newer must receive an oil change every 5,000 miles or 12 months, whichever comes first, and a tire rotation every other oil change.

- The Commission did not ensure proper controls over the submission and documentation of *Illinois Motorist Reports* (Form SR-1) for each vehicle accident. We reviewed records of three vehicle accidents noting the following:
 - One (33%) Form SR-1 tested was submitted to CMS four days late.
 - One (33%) Form SR-1 tested was not properly completed. The Form was not signed and dated.

The Code (44 Illinois Admin Code 5040.520) requires the Commission to submit the completed SR-1 to the DCMS Auto Liability Unit within seven calendar days following the accident or the driver and agency risk forfeiture of coverage under the State's auto liability plan. The Code further requires the Form SR-1 to be completed, as nearly as possible, in its entirety.

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For the Two Years Ended June 30, 2021

- The Commission did not ensure employees with individually-assigned vehicles timely completed the annual licensure and insurance certifications. During Fiscal Year 2020, one of 7 (14%) employees tested filed the certification 20 days late.

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

- The Commission did not ensure changes to vehicle assignments were reported timely to DCMS as required. Five of 7 (71%) changes to vehicle assignments during the examination period were reported between 73 to 271 days late.

The Code (44 Ill. Admin. Code 5040.340) requires the Commission to report to DCMS 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. We determined 30 days to be a reasonable time frame.

During the prior examination, Commission officials indicated the issues noted were due to employee error, competing priorities for staff and position vacancies. During the current examination, Commission officials indicated, along with oversight, competing priorities due to the pandemic, namely operating on a fully remote status while maintaining continuity of operations, and continued understaffing precluded staff from ensuring compliance with the issues noted above.

Failure to adequately maintain vehicles may cost the State significant amounts in future years through additional repair bills and shortened useful lives for vehicles. Further, failure to properly report vehicle accidents and changes to vehicle assignments to DCMS lessens government oversight for fleet efficiency and the accountability for State resources. In addition, failure to timely obtain each driver's annual certification of licensure and automobile liability insurance coverage could expose the Commission to unnecessary litigation risks. Finally, failure to timely perform routine maintenance, submit Form SR-1s and vehicle changes report, and timely receive the annual licensure and insurance certifications from Commission employees is considered noncompliance with State laws and regulations. (Finding Code No. 2021-005, 2019-007, 2017-003, 2015-004)

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For the Two Years Ended June 30, 2021

RECOMMENDATION

We recommend the Commission ensure proper maintenance is performed for each vehicle, changes in vehicle assignments and all accident reports are properly and timely reported to CMS, and annual licensure and insurance certifications are timely completed.

COMMISSION RESPONSE

The Commission agrees with the finding. Controls have been implemented to ensure the Commission is in compliance with the Illinois Vehicle Code. Incremental improvement is being made given these efforts.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-006. **FINDING** (Noncompliance with the Public Utilities Act)

The Illinois Commerce Commission (Commission) failed to determine the projected surplus (deficit) on a budgetary cash basis of the Public Utility Fund (Fund) during the specified timeframe.

During testing, we noted the Commission did not determine the Fund’s projected surplus (deficit) during the months of October 2019 and 2020. The Commission instead determined required amounts in June of 2019 and 2020.

The Public Utilities Act (Act) (220 ILCS 5/2-202(i-5)) states during the month of October of each year, the Commission shall:

- 1) determine the amount of all moneys expected to be deposited in the Fund during the current fiscal year, plus the balance, if any, in the Fund at the beginning of that year;
- 2) determine the total of all moneys expected to be expended or obligated against the Fund during the current fiscal year; and,
- 3) determine the amount, if any, by which the amount determined in (2) exceeds the amount determined in (1).

During the prior and current examination, Commission officials disagreed with the finding.

The Commission’s failure to determine the required amounts during the specified timeframes hinders the precise calculation of the projected surplus (deficit) and represents noncompliance with the Act. (Finding Code No. 2021-006, 2019-004)

RECOMMENDATION

We recommend the Commission comply with State law as written or seek a legislative remedy to change the month during which these amounts are to be determined.

COMMISSION RESPONSE

The Commission disagrees with the finding as the requirement is directory rather than mandatory and would frustrate the law. The Commission entered its Order in Docket No. 18-0375 on May 31, 2018, concluding the “docketed proceeding” referred to in 220 ILCS 5/2-202(i-5). In its Order, the Commission found that the provision purportedly requiring that the Commission make the determinations in question in October of each year was: (a) consistent with Illinois caselaw, directory rather than mandatory, such that the Commission could lawfully fix a different date for apportionment by its Order; (b) only applied by its terms to any assessments conducted prior to the conclusion of the docketed proceeding; and (c) would, if followed, frustrate legislative intent. The Commission ordered that apportionment would in future be made on June 30 of each year. This language change is currently

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

moving through legislative approval and is expected to be signed before June 30, 2022.

ACCOUNTANT’S COMMENT

As legislative post-auditors, and as stated in the prior examination, our responsibility is to test the Commission’s compliance with State law as written. The plain language of the Act requires the Commission to make this determination in October. Additionally, as the Fund’s beginning budgetary basis balance is not known until after all of the closing fiscal year’s Lapse Period transactions have been recorded, attempts to ascertain this balance must rely upon estimates and not actual results typically known by October. These estimates hinder the precise calculation of the beginning balance, as such precision would not have been possible in June or July because of the inherent limitations in the accounting measurement process. We continue to recommend the Commission comply with State law as written, or seek a legislative remedy.

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ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-007. **FINDING** (Noncompliance with the Collateral Recovery Act)

The Illinois Commerce Commission (Commission) did not timely notify recovery permit applicants of the Commission’s intent to issue or deny a permit as required by the Collateral Recovery Act (Act).

During testing of 40 recovery permit applications, we noted for 5 (13%) applications, the Commission did not timely notify the applicant of the Commission’s intent to issue or deny a permit within 10 days of receipt of a complete application. In these instances, the Commission communicated its intentions between 1 to 19 days late.

The Act (225 ILCS 422/45) requires the Commission to notify the applicant of its intent to issue or deny the recovery permit within 10 days after receipt of the application.

During the prior examination, Commission officials indicated it was not possible to complete the required fingerprinting and background checks to provide reliable information to applicants within 10 days of receipt of a complete application. During the current examination, Commission officials indicated the notification to recovery permit applicants was not timely due to the complexity of the current process and reliance on the timely completion of applicant responsibilities under the Act.

Failure to respond to an applicant within 10 days of the receipt of their application for a recovery permit with an issuance or denial can result in delays for the applicant to perform duties in his or her employment without having a valid permit and represents noncompliance with the Act. (Finding Code No. 2021-007, 2019-006)

RECOMMENDATION

We recommend the Commission notify applicants as required or seek legislative remedy to modify the timeframe during which the Commission is required to communicate to an applicant its intent to issue or deny a recovery permit.

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission sought legislative changes during the 2022 session to update the current process. The changes were passed and are awaiting the Governor’s signature.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-008. **FINDING** (Failure to Provide Proper Notification of Impending Expiration of Licenses and Recovery Permits)

The Illinois Commerce Commission (Commission) did not provide proper notification of the impending expiration of licenses and recovery permits.

During testing, we noted for 13 of 40 (33%) licenses tested, the Commission did not notify for renewal the license or recovery permit holder at least 90 days before the expiration date of such license or permit.

The Collateral Recovery Act (225 ILCS 422/75(f)) requires the Commission to mail licensees and permit holders the current renewal form prescribed by the Commission at least 90 days prior to the expiration of a license or recovery permit. Further, the State Records Act (5 ILCS 160/8) requires the Commission to preserve adequate and proper documentation of the essential functions, procedures, and transactions of the Commission to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Commission's activities.

Commission officials indicated the issue noted was due to staff turnover and decentralized record keeping.

Failure to ensure renewal notices are mailed represents noncompliance with the Act, may result in untimely renewals by licensees and permit holders and delayed recognition of revenues within the State Treasury, and could subject the State to unnecessary legal risks and enforcement difficulties. (Finding Code No. 2021-008)

RECOMMENDATION

We recommend the Commission provide timely notification of the impending expiration of a license or recovery permit and retain documentation to support the notification occurred.

COMMISSION RESPONSE

The Commission agrees with the finding. The Commission has automated the notification process. Additionally, controls have been implemented to ensure centralized access to records and timely notification of renewals.

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ILLINOIS COMMERCE COMMISSION
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

2021-009. **FINDING** (Failure to Ensure Reports Filed as Required)

The Illinois Commerce Commission (Commission) did not ensure the licensed Agents, Brokers, and Consultants (ABC) submitted the required annual compliance reports to the Commission.

As of June 30, 2021, there were 430 total active ABCs per Commission records.

During testing, we noted the following:

- Seven of 40 (18%) ABCs tested did not submit the annual compliance recertification report to the Commission timely. The required report was submitted between 28 and 196 days late. The Commission did not provide any action or citation to address the late filings of the ABCs.
- One of 40 (3%) ABCs tested did not submit the annual compliance recertification report to the Commission. The Commission did not provide any action or citation to address the ABC's failure to submit the required report.

The Public Utilities Act (Act) (220 ILCS 5/16-115C(f)) requires any person or entity licensed under this section to file with the Commission all of the following information no later than March of each year:

- 1) A verified report detailing any and all contractual relationships that it has with certified electricity suppliers in the State regarding retail electric service in Illinois;
- 2) A verified report detailing the distribution of its customers with the various certified electricity suppliers in Illinois during the prior calendar year. A report under this Section shall not be required to contain customer-identifying information; and
- 3) A verified statement of any changes to the original licensure qualifications and notice of continuing compliance with all requirements.

The Act (220 ILCS 5/16-115C(g)) continues the Commission shall have jurisdiction over disciplinary proceedings and complaints for violations of this Section. The findings of a violation of this Section by the Commission shall result in a progressive disciplinary scale. For a first violation, the Commission may, in its discretion, suspend the license of the person so disciplined for a period of no less than one month. For a second violation within a 5-year period, the Commission shall suspend the license for the person so disciplined for a period of not less than 6 months. For a third or subsequent violation within a 5-year period, the Commission shall suspend the license of the disciplined person for a period of not less than 2 years.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021

Commission officials indicated action to address the late filings of the ABCs was delayed or not completed due, in part, to the delay in reviewing annual reports as a result of the pandemic. Commission officials added citation filings were put on hold for a period of time and the Commission did not have adequate resources to handle the volume of citation filings.

Failure to ensure annual compliance recertification reports are timely submitted by the ABCs may result in untimely suspension or revocation of licenses, could subject the State to unnecessary legal risks and enforcement difficulties, and represents noncompliance with the Act. (Finding Code No. 2021-009)

RECOMMENDATION

We recommend the Commission ensure annual compliance reports are timely submitted by the ABCs and provide timely disciplinary action for those ABCs that do not file or file late.

COMMISSION RESPONSE

The Commission agrees with the finding. Additional resources have been added to the Commission's Office of General Counsel to ensure focus on the disposition of ABCs not in compliance with the annual filing requirements, thus reducing the number of citation filings over time. Commission staff continue to update and improve the process in an effort to increase efficiency and reduce the length of time needed for each citation filing.

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SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2021

A. **FINDING** (Inadequate Control over Meeting Transcripts)

During the prior examination, the Illinois Commerce Commission (Commission) lacked adequate internal control over its transcripts of meetings.

During the current examination, our sample testing indicated improvements in the controls over transcripts of meetings. However, we continued to note certain immaterial conditions of noncompliance. As such, this matter was reported in the Commission's *Report of Immaterial Findings*. (Finding Code No. 2019-002)

B. **FINDING** (Inadequate Control over Timekeeping)

During the prior examination, the Illinois Commerce Commission (Commission) did not ensure its employee timekeeping records were accurate.

During the current examination, our sample testing indicated significant improvements in the controls over timekeeping. However, we continued to note issues on pre-approval of employee vacation leaves which is reported as part of Finding 2021-004 within the Commission's *State Compliance Examination Report*. (Finding Code No. 2019-009)

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021**

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the Illinois Commerce Commission (Commission) was performed by Adelfia LLC.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

This report was discussed with Commission personnel at an exit conference on April 19, 2022.

Attending were:

Illinois Commerce Commission

Michael Merchant, Executive Director
Jeffrey Crabtree, Deputy Executive Director
Libby Jackson, Chief Internal Auditor

Office of the Auditor General

Jennifer Cicci, Senior Audit Manager

Adelfia LLC

Stella Marie Santos, Managing Partner
Gilda Priebe, Partner
Carl Ong, Supervisor



INDEPENDENT ACCOUNTANT’S REPORT
ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE
EXAMINATION REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Illinois Commerce Commission

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, Illinois Commerce Commission (Commission) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant’s Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Commission’s State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Commission, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Commission we obtained as part of the Commission’s State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
April 27, 2022

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021

For the Fifteen Months Ended September 30, 2021

Public Act 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Lapsed September 30, 2021
FISCAL YEAR 2021					

APPROPRIATED FUNDS

Transportation Regulatory Fund - 018

Chairman and Commissioners (Division 20)

Personal Services	\$ 82,300	\$ 68,580	\$ -	\$ 68,580	\$ 13,720
State Contribution to State Employees' Retirement System	45,200	37,621	-	37,621	7,579
State Contributions to Social Security	6,300	4,947	-	4,947	1,353
Group Insurance	28,000	26,973	-	26,973	1,027
Contractual Services	500	-	-	-	500
Travel	1,500	-	-	-	1,500
Telecommunications	4,000	2,351	-	2,351	1,649
Subtotal, Division 20	\$ 167,800	\$ 140,472	\$ -	\$ 140,472	\$ 27,328

Transportation (Division 40)

Personal Services	\$ 6,824,200	\$ 5,057,974	\$ 253,827	\$ 5,311,801	\$ 1,512,399
State Contribution to State Employees' Retirement System	3,741,800	2,785,161	139,433	2,924,594	817,206
State Contributions to Social Security	522,100	340,618	16,853	357,471	164,629
Group Insurance	1,947,600	1,253,706	56,532	1,310,238	637,362
Contractual Services	730,300	432,353	20,936	453,289	277,011
Travel	80,000	1,797	1,824	3,621	76,379
Commodities	42,500	14,405	5,133	19,538	22,962
Printing	60,000	5,012	11,058	16,070	43,930
Equipment	226,100	177,204	21,264	198,468	27,632
Electronic Data Processing	444,500	261,403	136,408	397,811	46,689
Telecommunications	409,500	125,282	6,929	132,211	277,289
Operation of Auto Equipment	90,000	33,356	5,330	38,686	51,314
Refunds	24,700	4,209	-	4,209	20,491

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2021

For the Fifteen Months Ended September 30, 2021

Public Act 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Lapsed September 30, 2021
FISCAL YEAR 2021					
APPROPRIATED FUNDS					
Single State Insurance Registration Program and/or Unified Carrier Registration System	4,040,000	12,922	-	12,922	4,027,078
Subtotal, Division 40	<u>\$ 19,183,300</u>	<u>\$ 10,505,402</u>	<u>\$ 675,527</u>	<u>\$ 11,180,929</u>	<u>\$ 8,002,371</u>
Subtotal, Transportation Regulatory Fund 018	<u>\$ 19,351,100</u>	<u>\$ 10,645,874</u>	<u>\$ 675,527</u>	<u>\$ 11,321,401</u>	<u>\$ 8,029,699</u>
Public Utilities Fund - 059					
Chairman and Commissioners (Division 20)					
Personal Services	\$ 1,001,000	\$ 786,378	\$ 35,286	\$ 821,664	\$ 179,336
State Contribution to State Employees' Retirement System	548,900	431,409	19,359	450,768	98,132
State Contributions to Social Security	76,600	58,328	2,622	60,950	15,650
Group Insurance	269,500	148,930	5,426	154,356	115,144
Contractual Services	29,900	16,143	149	16,292	13,608
Travel	43,400	2,489	257	2,746	40,654
Commodities	1,000	-	-	-	1,000
Equipment	500	-	-	-	500
Telecommunications	11,000	5,471	1,405	6,876	4,124
Operation of Automotive Equipment	500	-	-	-	500
Subtotal, Division 20	<u>\$ 1,982,300</u>	<u>\$ 1,449,148</u>	<u>\$ 64,504</u>	<u>\$ 1,513,652</u>	<u>\$ 468,648</u>
Public Utilities (Division 30)					
Personal Services	\$ 13,993,600	\$ 12,222,745	\$ 533,901	\$ 12,756,646	\$ 1,236,954
State Contribution to State Employees' Retirement System	7,672,900	6,715,786	293,281	7,009,067	663,833
State Contributions to Social Security	1,069,400	892,120	39,072	931,192	138,208
Group Insurance	3,836,000	2,896,522	111,637	3,008,159	827,841

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021

For the Fifteen Months Ended September 30, 2021

Public Act 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Lapsed September 30, 2021
FISCAL YEAR 2021					
APPROPRIATED FUNDS					
Contractual Services	2,108,400	1,223,350	74,826	1,298,176	810,224
Travel	91,700	14,430	3,474	17,904	73,796
Commodities	24,000	6,576	518	7,094	16,906
Printing	22,000	1,106	1,343	2,449	19,551
Equipment	177,700	161,712	320	162,032	15,668
Electronic Data Processing	1,010,100	598,012	265,744	863,756	146,344
Telecommunications	245,000	218,898	20,832	239,730	5,270
Operation of Auto Equipment	45,000	7,373	1,523	8,896	36,104
Refunds	26,500	26,376	-	26,376	124
Subtotal, Division 30	<u>\$ 30,322,300</u>	<u>\$ 24,985,006</u>	<u>\$ 1,346,471</u>	<u>\$ 26,331,477</u>	<u>\$ 3,990,823</u>
Subtotal, Public Utilities Fund 059	<u>\$ 32,304,600</u>	<u>\$ 26,434,154</u>	<u>\$ 1,410,975</u>	<u>\$ 27,845,129</u>	<u>\$ 4,459,471</u>
Underground Utility Facilities Damage Prevention Fund - 127					
Statewide One-call Notice System	\$ 315,000	\$ 300,000	\$ 15,000	\$ 315,000	\$ -
Refunds	1,000	1,000	-	1,000	-
Subtotal, Underground Utility Facilities Damage Prevention Fund 127	<u>\$ 316,000</u>	<u>\$ 301,000</u>	<u>\$ 15,000</u>	<u>\$ 316,000</u>	<u>\$ -</u>
Telecommunications Access Corporation Fund - 364					
Administrative costs and Distributions	\$ 3,000,000	\$ 241,067	\$ 42,986	\$ 284,053	\$ 2,715,947
Subtotal, Telecommunications Access Corporation Fund 364	<u>\$ 3,000,000</u>	<u>\$ 241,067</u>	<u>\$ 42,986</u>	<u>\$ 284,053</u>	<u>\$ 2,715,947</u>
Wireless Carrier Reimbursement Fund - 613					
Reimbursement of Wireless Carrier and Administrative Costs	\$ 3,000,000	\$ 919,760	\$ 243,824	\$ 1,163,584	\$ 1,836,416
Subtotal, Wireless Carrier Reimbursement Fund 613	<u>\$ 3,000,000</u>	<u>\$ 919,760</u>	<u>\$ 243,824</u>	<u>\$ 1,163,584</u>	<u>\$ 1,836,416</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021

For the Fifteen Months Ended September 30, 2021

Public Act 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Lapsed September 30, 2021
<u>FISCAL YEAR 2021</u>					
<u>APPROPRIATED FUNDS</u>					
GRAND TOTAL - ALL FUNDS	<u>\$ 57,971,700</u>	<u>\$ 38,541,855</u>	<u>\$ 2,388,312</u>	<u>\$ 40,930,167</u>	<u>\$ 17,041,533</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021.

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

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
Transportation Regulatory Fund - 018					
Chairman and Commissioners (Division 20)					
Personal Services	\$ 72,200	\$ 63,218	\$ 3,358	\$ 66,576	\$ 5,624
State Contribution to State Employees' Retirement System	39,200	34,336	1,824	36,160	3,040
State Contributions to Social Security	5,500	4,622	246	4,868	632
Group Insurance	28,000	20,314	1,149	21,463	6,537
Contractual Services	500	-	-	-	500
Travel	1,500	-	-	-	1,500
Telecommunications	4,000	2,334	-	2,334	1,666
Subtotal, Division 20	<u>\$ 150,900</u>	<u>\$ 124,824</u>	<u>\$ 6,577</u>	<u>\$ 131,401</u>	<u>\$ 19,499</u>
Transportation (Division 40)					
Personal Services	\$ 5,850,400	\$ 5,243,792	\$ 224,631	\$ 5,468,423	\$ 381,977
State Contribution to State Employees' Retirement System	3,176,300	2,851,391	121,575	2,972,966	203,334
State Contributions to Social Security	445,800	349,778	15,056	364,834	80,966
Group Insurance	1,643,300	1,157,436	48,689	1,206,125	437,175
Contractual Services	978,800	466,793	8,633	475,426	503,374
Travel	80,000	23,341	205	23,546	56,454
Commodities	35,000	6,716	1,568	8,284	26,716
Printing	60,000	6,970	21,401	28,371	31,629
Equipment	175,200	91,009	76,669	167,678	7,522
Electronic Data Processing	653,900	162,974	101,171	264,145	389,755
Telecommunications	409,400	244,713	6,992	251,705	157,695
Operation of Auto Equipment	90,000	42,088	1,981	44,069	45,931
Refunds	24,700	3,413	-	3,413	21,287

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
Single State Insurance Registration Program and/or Unified Carrier Registration System	4,040,000	134,783	10,233	145,016	3,894,984
Subtotal, Division 40	\$ 17,662,800	\$ 10,785,197	\$ 638,804	\$ 11,424,001	\$ 6,238,799
Subtotal, Transportation Regulatory Fund 018	\$ 17,813,700	\$ 10,910,021	\$ 645,381	\$ 11,555,402	\$ 6,258,298

Public Utilities Fund - 059

Chairman and Commissioners (Division 20)

Personal Services	\$ 931,100	\$ 817,862	\$ 37,419	\$ 855,281	\$ 75,819
State Contribution to State Employees' Retirement System	505,600	444,193	20,885	465,078	40,522
State Contributions to Social Security	71,200	56,317	2,841	59,158	12,042
Group Insurance	249,000	135,341	6,510	141,851	107,149
Contractual Services	28,800	16,209	2,740	18,949	9,851
Travel	55,000	18,767	404	19,171	35,829
Commodities	1,000	-	-	-	1,000
Equipment	500	-	-	-	500
Telecommunications	11,000	5,341	1,632	6,973	4,027
Operation of Automotive Equipment	500	-	-	-	500
Subtotal, Division 20	\$ 1,853,700	\$ 1,494,030	\$ 72,431	\$ 1,566,461	\$ 287,239

Public Utilities (Division 30)

Personal Services	\$ 13,847,900	\$ 11,531,958	\$ 503,102	\$ 12,035,060	\$ 1,812,840
State Contribution to State Employees' Retirement System	7,518,400	6,272,784	273,674	6,546,458	971,942
State Contributions to Social Security	1,058,400	841,283	36,868	878,151	180,249
Group Insurance	3,592,500	2,426,823	110,939	2,537,762	1,054,738

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
Contractual Services	2,144,700	1,519,163	62,136	1,581,299	563,401
Travel	110,000	41,426	-	41,426	68,574
Commodities	24,000	11,182	470	11,652	12,348
Printing	22,000	2,488	5,432	7,920	14,080
Equipment	97,900	20,378	9,994	30,372	67,528
Electronic Data Processing	1,168,800	384,566	160,480	545,046	623,754
Telecommunications	120,000	75,779	23,006	98,785	21,215
Operation of Auto Equipment	45,000	12,557	202	12,759	32,241
Refunds	26,500	350	-	350	26,150
Subtotal, Division 30	<u>\$ 29,776,100</u>	<u>\$ 23,140,737</u>	<u>\$ 1,186,303</u>	<u>\$ 24,327,040</u>	<u>\$ 5,449,060</u>
Subtotal, Public Utilities Fund 059	<u>\$ 31,629,800</u>	<u>\$ 24,634,767</u>	<u>\$ 1,258,734</u>	<u>\$ 25,893,501</u>	<u>\$ 5,736,299</u>
Underground Utility Facilities Damage Prevention Fund - 127					
Statewide One-call Notice System	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -
Refunds	1,000	-	-	-	1,000
Subtotal, Underground Utility Facilities Damage Prevention Fund 127	<u>\$ 301,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 1,000</u>
Telecommunications Access Corporation Fund - 364					
Administrative costs and Distributions	\$ 3,000,000	\$ 259,169	\$ 44,840	\$ 304,009	\$ 2,695,991
Subtotal, Telecommunications Access Corporation Fund 364	<u>\$ 3,000,000</u>	<u>\$ 259,169</u>	<u>\$ 44,840</u>	<u>\$ 304,009</u>	<u>\$ 2,695,991</u>
Wireless Carrier Reimbursement Fund - 613					
Reimbursement of Wireless Carrier and Administrative Costs	\$ 3,500,000	\$ 843,605	\$ 231,383	\$ 1,074,988	\$ 2,425,012
Subtotal, Wireless Carrier Reimbursement Fund 613	<u>\$ 3,500,000</u>	<u>\$ 843,605</u>	<u>\$ 231,383</u>	<u>\$ 1,074,988</u>	<u>\$ 2,425,012</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
GRAND TOTAL - ALL FUNDS	\$ 56,244,500	\$ 36,947,562	\$ 2,180,338	\$ 39,127,900	\$ 17,116,600

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

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

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
APPROPRIATED FUNDS			
General Revenue Fund - 001			
Expenditure Authority	\$ -	\$ -	\$ 634,800
Expenditures:			
Unpaid Wage Increases	\$ -	\$ -	\$ 620,753
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,047</u>
Transportation Regulatory Fund - 018			
Chairman and Commissioners (Division 20)			
Expenditure Authority	<u>\$ 167,800</u>	<u>\$ 150,900</u>	<u>\$ 149,500</u>
Expenditures:			
Personal Services	\$ 68,580	\$ 66,576	\$ 72,192
State Contribution to State Employees' Retirement System	37,621	36,160	37,274
State Contributions to Social Security	4,947	4,868	5,252
Group Insurance	26,973	21,463	27,273
Telecommunications	2,351	2,334	2,348
Subtotal Expenditures, Division 20	<u>\$ 140,472</u>	<u>\$ 131,401</u>	<u>\$ 144,339</u>
Balances Lapsed, Division 20	<u>\$ 27,328</u>	<u>\$ 19,499</u>	<u>\$ 5,161</u>
Transportation (Division 40)			
Expenditure Authority	<u>\$ 19,183,300</u>	<u>\$ 17,662,800</u>	<u>\$ 16,872,200</u>
Expenditures:			
Personal Services	\$ 5,311,801	\$ 5,468,423	\$ 5,602,938
State Contribution to State Employees' Retirement System	2,924,594	2,972,966	2,896,664
State Contributions to Social Security	357,471	364,834	370,389
Group Insurance	1,310,238	1,206,125	1,343,387
Contractual Services	453,289	475,426	632,494
Travel	3,621	23,546	30,035
Commodities	19,538	8,284	14,148
Printing	16,070	28,371	29,795
Equipment	198,468	167,678	144,108
Electronic Data Processing	397,811	264,145	262,295
Telecommunications	132,211	251,705	106,348
Operation of Auto Equipment	38,686	44,069	48,584

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
APPROPRIATED FUNDS			
Refunds	4,209	3,413	1,450
Single State Insurance Registration Program and/or Unified Carrier Registration System	12,922	145,016	352,282
Subtotal Expenditures, Division 40	<u>\$ 11,180,929</u>	<u>\$ 11,424,001</u>	<u>\$ 11,834,917</u>
Balances Lapsed, Division 40	<u>\$ 8,002,371</u>	<u>\$ 6,238,799</u>	<u>\$ 5,037,283</u>
Total Expenditures, Fund 018	<u>\$ 11,321,401</u>	<u>\$ 11,555,402</u>	<u>\$ 11,979,256</u>
Balances Lapsed	<u>\$ 8,029,699</u>	<u>\$ 6,258,298</u>	<u>\$ 5,042,444</u>
Public Utility Fund - 059			
Chairman and Commissioners (Division 20) Expenditure Authority	<u>\$ 1,982,300</u>	<u>\$ 1,853,700</u>	<u>\$ 1,803,800</u>
Expenditures:			
Personal Services	\$ 821,664	\$ 855,281	\$ 699,023
State Contribution to State Employees' Retirement System	450,768	465,078	360,930
State Contributions to Social Security	60,950	59,158	45,191
Group Insurance	154,356	141,851	175,444
Contractual Services	16,292	18,949	15,655
Travel	2,746	19,171	31,458
Commodities	-	-	131
Telecommunications	6,876	6,973	6,935
Subtotal Expenditures, Division 20	<u>\$ 1,513,652</u>	<u>\$ 1,566,461</u>	<u>\$ 1,334,767</u>
Balances Lapsed, Division 20	<u>\$ 468,648</u>	<u>\$ 287,239</u>	<u>\$ 469,033</u>
Public Utilities (Division 30) Expenditure Authority	<u>\$ 30,322,300</u>	<u>\$ 29,776,100</u>	<u>\$ 29,546,300</u>
Expenditures:			
Personal Services	\$ 12,756,646	\$ 12,035,060	\$ 12,120,989
State Contribution to State Employees' Retirement System	7,009,067	6,546,458	6,267,537
State Contributions to Social Security	931,192	878,151	884,436
Group Insurance	3,008,159	2,537,762	2,866,038
Contractual Services	1,298,176	1,581,299	1,600,110
Travel	17,904	41,426	56,728

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
APPROPRIATED FUNDS			
Commodities	7,094	11,652	6,135
Printing	2,449	7,920	4,918
Equipment	162,032	30,372	110,093
Electronic Data Processing	863,756	545,046	583,974
Telecommunications	239,730	98,785	182,440
Operation of Auto Equipment	8,896	12,759	12,804
Refunds	26,376	350	1,998
Subtotal Expenditures, Division 30	<u>\$ 26,331,477</u>	<u>\$ 24,327,040</u>	<u>\$ 24,698,200</u>
Balances Lapsed, Division 30	<u>\$ 3,990,823</u>	<u>\$ 5,449,060</u>	<u>\$ 4,848,100</u>
Total Expenditures, Fund 059	<u>\$ 27,845,129</u>	<u>\$ 25,893,501</u>	<u>\$ 26,032,967</u>
Balances Lapsed	<u>\$ 4,459,471</u>	<u>\$ 5,736,299</u>	<u>\$ 5,317,133</u>
Underground Utility Facilities Damage Prevention Fund - 127			
Expenditure Authority	<u>\$ 316,000</u>	<u>\$ 301,000</u>	<u>\$ 118,000</u>
Expenditures:			
Statewide One-call Notice System	<u>\$ 316,000</u>	<u>\$ 300,000</u>	<u>\$ 116,518</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,482</u>
Telecommunications Access Corporation Fund - 364			
Expenditure Authority	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>
Expenditures:			
Administrative Costs and Distributions	<u>\$ 284,053</u>	<u>\$ 304,009</u>	<u>\$ 616,192</u>
Balances Lapsed	<u>\$ 2,715,947</u>	<u>\$ 2,695,991</u>	<u>\$ 2,383,808</u>
Wireless Carrier Reimbursement Fund - 613			
Expenditure Authority	<u>\$ 3,000,000</u>	<u>\$ 3,500,000</u>	<u>\$ 3,500,000</u>
Expenditures:			
Reimbursement of Wireless Carriers and Administrative Costs	<u>\$ 1,163,584</u>	<u>\$ 1,074,988</u>	<u>\$ 1,599,763</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	2021	2020	2019
APPROPRIATED FUNDS			
Balances Lapsed	\$ 1,836,416	\$ 2,425,012	\$ 1,900,237
TOTAL - APPROPRIATED FUNDS			
Expenditure Authority	\$ 57,971,700	\$ 56,244,500	\$ 55,624,600
Total Expenditures	\$ 40,930,167	\$ 39,127,900	\$ 40,965,449
Balances Lapsed	\$ 17,041,533	\$ 17,116,600	\$ 14,659,151
STATE OFFICERS' SALARIES			
Expenditures:			
Commission Chairman	\$ 137,239	\$ 137,239	\$ 133,218
Four Commission Members	449,445	479,736	445,387
Total Expenditures	\$ 586,684	\$ 616,975	\$ 578,605

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021, and September 30, 2020.

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

Note 3: The Commission received appropriations during Fiscal Year 2021 from Public Act 101-0637. In addition, the Commission received appropriations during Fiscal Year 2020 from Public Act 101-0007.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF NET EXPENDITURES BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	2021	2020	2019
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 39,123,022	\$ 37,300,124	\$ 38,277,245
Percentage of Total Expenditures:	95.6%	95.3%	93.4%
Personal Services	18,958,691	18,425,340	18,495,141
Other Payroll Costs	16,276,336	15,234,874	15,279,814
All Other Operating Expenditures	3,887,995	3,639,910	4,502,290
Total Awards and Grants Expenditures:	\$ 1,775,560	\$ 1,824,013	\$ 2,684,755
Percentage of Total Expenditures:	4.3%	4.7%	6.6%
Total Refund Expenditures:	\$ 31,585	\$ 3,763	\$ 3,449
Percentage of Total Expenditures:	0.1%	0.0%	0.0%
GRAND TOTAL - ALL EXPENDITURES:	\$ 40,930,167	\$ 39,127,900	\$ 40,965,449

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2021, and September 30, 2020.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2021 Compared to Fiscal Year 2020

Transportation Regulatory Fund – 018 – Division 40

Electronic Data Processing

The significant increase was primarily due to higher data charges during Fiscal Year 2021 compared to Fiscal Year 2020. In addition, the Commission also purchased IT equipment for unit vehicles, laptops and scanners for all staff to facilitate remote work.

Telecommunications

The significant decrease was due to expense made in Fiscal Year 2020 for upgrades in radio equipment and related hardware for the Police unit and decrease in interagency charges for ISP network in Fiscal Year 2021.

Single State Insurance Registration Program and/or Unified Carrier Registration System

In the past, licensees for Unified Carrier Registration (UCR) had two methods of paying their annual fee. Some licensees remitted directly to the Commission and other licensees paid through a national clearinghouse. A portion of the fees collected by the Commission was, then, remitted to the federal government. In Fiscal Year 2020, the Commission began sending all carriers to the national clearinghouse and the Commission remitting fewer fees to the federal government. By Fiscal Year 2021, the Commission no longer received funds to be sent to the federal agency, and payments were made directly by carriers through the national clearinghouse.

Public Utility Fund – 059 – Division 30

Equipment

The significant increase was primarily due to new vehicles purchased by the Commission in Fiscal Year 2021 compared to Fiscal Year 2020. In addition, the Commission also equipped officers with tasers in Fiscal Year 2021.

Electronic Data Processing

The significant increase was due to a substantial increase in data costs in Fiscal Year 2021 compared to Fiscal Year 2020. Additionally, laptops and related equipment were purchased by the Commission to facilitate remote work.

Telecommunications

The significant increase was primarily due to improvements of both the Chicago and Springfield hearing rooms during Fiscal Year 2021 and headsets were also purchased in the Consumer division to facilitate remote work.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 001 – Division 10

Unpaid Wage Increases

The expense in Fiscal Year 2019 pertains to a one-time payment of back pay related to the ACSFME contract. There was no payment of back wages in Fiscal Year 2020.

Transportation Regulatory Fund – 018 – Division 40

Contractual Services

Decrease in contractual services in Fiscal Year 2020 was due to several factors such as decreased rent of the Springfield office due to renegotiation, discontinued personal services contracts for retired employees, and overall reduction in many expenses due to inactivity caused by Covid-19 restrictions imposed in March 2020 and for the remainder of Fiscal Year 2020 which include decreased fingerprinting costs, reduction in court reporting costs, and the discontinuance of temporary service for the mailroom.

Telecommunications

The significant increase was primarily due to upgrades made by the Commission on radio equipment and related hardware for the Police unit in Fiscal Year 2020.

Single State Insurance Registration Program and/or Unified Carrier Registration System

In the past, licensees for Unified Carrier Registration (UCR) had two methods of paying their annual fee. Some licensees remitted directly to the Commission and other licensees paid through a national clearinghouse. A portion of the fees collected by the Commission was, then, remitted to the federal government. Beginning Fiscal Year 2018, more carriers began paying through the national clearinghouse and the Commission began sending all carriers to the national clearinghouse in Fiscal Year 2020. The Commission's expenditures fell in Fiscal Year 2020 as a result of more carriers paying through the national clearinghouse and the Commission remitting fewer fees to the federal government.

Public Utility Fund – 059 – Division 20

Personal Services

The increase was primarily due to more employees on payroll for Fiscal Year 2020 as compared to Fiscal Year 2019.

State Contributions to State Employee Retirement System

The increase was primarily due to increased retirement rate from 51.614% in Fiscal Year 2019 to 53.905% in Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

Underground Utility Facilities Damage Prevention Fund – 127

Statewide One-Call Notice System

The significant increase was primarily due to facility owners failing to locate their facilities on time. This issue, in turn, caused frustration on the excavators who then filed a considerable number of reports which led to an increase in penalties during Fiscal Year 2020.

Telecommunications Access Corporation Fund – 364

Administrative Costs and Distributions

The significant decrease was due to a rate decrease from the Department of Revenue.

Wireless Carrier Reimbursement Fund – 613

Reimbursement of Wireless Carriers and Administrative Costs

The decrease was due to a lower number of requests for reimbursement from carriers in Fiscal Year 2020 as compared to Fiscal Year 2019.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

Fiscal Year 2021

Transportation Regulatory Fund – 018 – Division 40

Electronic Data Processing

The lapse period spending pertains to laptops and software purchased by the Commission and data charges billing that were received and processed during the lapse period.

Public Utility Fund – 059 – Division 30

Electronic Data Processing

The lapse period spending pertains to laptops and software purchased by the Commission and data charges billing that were received and processed during the lapse period.

Wireless Carrier Reimbursements Fund – 613

Reimbursement of Wireless Carrier Administrative Costs

The lapse period spending pertains to final requests for reimbursement (prior to the dissolution of the fund) to wireless carriers processed by the Commission during the lapse period.

Fiscal Year 2020

Transportation Regulatory Fund – 018 – Division 40

Electronic Data Processing

The lapse period spending pertains to billings for data charges, laptops and software purchases received and processed by the Commission during the lapse period.

Public Utility Fund – 059 – Division 30

Electronic Data Processing

The lapse period spending pertains to billings for data charges, laptops and software purchases received and processed by the Commission during the lapse period.

Wireless Carrier Reimbursements Fund – 613

Reimbursement of Wireless Carrier Administrative Costs

The lapse period spending pertains to reimbursements to wireless carriers processed by the Commission during the lapse period.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	2021	2020	2019
STATE TREASURY FUNDS			
General Revenue Fund - 001			
Receipt Sources:			
Qualified Solid Waste Energy Facility Tax Credit Repayment	\$ 1,955,412	\$ 3,079,853	\$ 1,916,674
Fines, Penalties, or Violations	-	-	7,350
Total Receipts, per the Commission's Records	<u>\$ 1,955,412</u>	<u>\$ 3,079,853</u>	<u>\$ 1,924,024</u>
Receipts, per the Commission's Records	\$ 1,955,412	\$ 3,079,853	\$ 1,924,024
Deposits in Transit, Beginning of the Fiscal Year	218,186	253,960	55,011
Deposits in Transit, End of the Fiscal Year	1	218,186	253,960
Deposits, Recorded by the State Comptroller	<u>\$ 2,173,597</u>	<u>\$ 3,115,627</u>	<u>\$ 1,725,075</u>
Transportation Regulatory Fund - 018			
Receipt Sources:			
Franchise Fees	\$ 2,506,070	\$ 2,410,891	\$ 2,545,977
Transportation Carrier Gross Tax	533,212	437,400	381,412
Unified Carrier Registration	3,529,915	3,661,468	3,869,616
Civil Penalties	583,796	565,206	645,234
Collateral Recovery Act Fees	1,061,579	1,161,892	1,428,208
Miscellaneous	6,551	19,384	51,098
Total Receipts, per the Commission's Records	<u>\$ 8,221,123</u>	<u>\$ 8,256,241</u>	<u>\$ 8,921,545</u>
Receipts, per the Commission's Records	\$ 8,221,123	\$ 8,256,241	\$ 8,921,545
Deposits in Transit, Beginning of the Fiscal Year	174,776	319,424	245,194
Deposits in Transit, End of the Fiscal Year	298,433	174,776	319,424
Deposits, Recorded by the State Comptroller	<u>\$ 8,097,466</u>	<u>\$ 8,400,889</u>	<u>\$ 8,847,315</u>
Public Utility Fund - 059			
Receipt Sources:			
Gross Revenue Tax	\$ 6,605,662	\$ 6,677,231	\$ 6,413,408
U.S. Department of Transportation	1,987,576	1,475,842	1,918,918
Securities Issuance Fees	3,684,774	5,302,192	5,982,672
Copy Fees	194	212	469
Future Energy Jobs Act (FEJA) Assessments	3,665,321	3,960,324	8,337,146
Energy Efficiency Installer Certification	119,220	72,180	71,200
Miscellaneous	154,312	111,891	193,924
Telecom Assessments	-	-	7,358
Distributed Generation Installer Certification Fee	3,850	6,000	7,250
Electric Vehicle Charging Station Certification Fee	600	300	550
Solar Installer Certification	3,500	3,500	-
Total Receipts, per the Commission's Records	<u>\$ 16,225,009</u>	<u>\$ 17,609,672</u>	<u>\$ 22,932,895</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	2021	2020	2019
STATE TREASURY FUNDS			
Receipts, per the Commission's Records	\$ 16,225,009	\$ 17,609,672	\$ 22,932,895
Deposits in Transit, Beginning of the Fiscal Year	195,873	26,273	94,009
Deposits in Transit, End of the Fiscal Year	33,267	195,873	26,273
Deposits, Recorded by the State Comptroller	<u>\$ 16,387,615</u>	<u>\$ 17,440,072</u>	<u>\$ 23,000,631</u>
Illinois Underground Facility Damage Prevention Fund - 127			
Receipt Sources:			
Fines, Penalties, or Violations	<u>\$ 685,582</u>	<u>\$ 374,275</u>	<u>\$ 233,176</u>
Total Receipts, per the Commission's Records	<u>\$ 685,582</u>	<u>\$ 374,275</u>	<u>\$ 233,176</u>
Receipts, per the Commission's Records	\$ 685,582	\$ 374,275	\$ 233,176
Deposits in Transit, Beginning of the Fiscal Year	69,087	-	5,750
Deposits in Transit, End of the Fiscal Year	22,274	69,087	-
Deposits, Recorded by the State Comptroller	<u>\$ 732,395</u>	<u>\$ 305,188</u>	<u>\$ 238,926</u>
GRAND TOTAL - ALL FUNDS			
Receipts, per the Commission's Records	\$ 27,087,126	\$ 29,320,041	\$ 34,011,640
Deposits in Transit, Beginning of the Fiscal Year	657,922	599,657	399,964
Deposits in Transit, End of the Fiscal Year	353,975	657,922	599,657
Deposits, Recorded by the State Comptroller	<u>\$ 27,391,073</u>	<u>\$ 29,261,776</u>	<u>\$ 33,811,947</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Fiscal Year 2021 Compared to Fiscal Year 2020

General Revenue Fund – 001

Qualified Solid Waste Energy Facility Tax Credit Repayment

The decrease was due to one company making less payments in Fiscal Year 2021 than Fiscal Year 2020 due to the payment plan that was implemented.

Public Utility Fund – 059

U.S. Department of Transportation

The increase was partially due to the Commission receiving a higher percentage reimbursement for Gas Pipeline Safety in Fiscal Year 2021 as compared to Fiscal Year 2020. In addition, the Commission also received a Calendar Year 2019 related reimbursement in Fiscal Year 2021 as the timing for the final payment was received later than usual.

Securities Issuance Fees

The fees relates to utility bond issuance. The decrease in utility bond issuances was due to a lower number of fees received in Fiscal Year 2021.

Illinois Underground Facility Damage Prevention Fund – 127

Fines, Penalties, or Violations

The significant increase was due to more fines collected in Fiscal Year 2021 which included three large settlements as compared to Fiscal Year 2020.

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 001

Qualified Solid Waste Energy Facility Tax Credit Repayment

The significant increase was due to one company making more payments in Fiscal Year 2020 than Fiscal Year 2019 due to the payment plan that was implemented.

Transportation Regulatory Fund – 018

Collateral Recovery Act Fees

The decrease was due to less fees collected in Fiscal Year 2020 as compared to Fiscal Year 2019. This fee varies from year to year and the decrease was also partially impacted by the COVID-19 pandemic resulting in less activity for Fiscal Year 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Public Utility Fund – 059

U.S. Department of Transportation

The decrease was partially due to the Commission receiving a lower percentage reimbursement for Gas Pipeline Safety in Fiscal Year 2020 as compared to Fiscal Year 2019. The percentage that the Commission receives depends on how much money the U.S. Department of Transportation have for the program and how much each State requests.

Future Energy Jobs Act (FEJA) Assessments

The significant decrease was due to less cash needed in Fiscal Year 2020 to support the Public Utility Fund than in Fiscal Year 2019.

Illinois Underground Facility Damage Prevention Fund – 127

Fines, Penalties, or Violations

The significant increase was due to more fines issued and collected in Fiscal Year 2020 due to changes in the ease of reporting cases.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
<u>FISCAL YEAR 2021</u>					
Property					
Equipment	\$ 3,113,910	\$ 441,552	\$ -	\$ 14,509	\$ 3,569,971
Total	<u>\$ 3,113,910</u>	<u>\$ 441,552</u>	<u>\$ -</u>	<u>\$ 14,509</u>	<u>\$ 3,569,971</u>
Capital Leases					
Equipment	\$ 15,563	\$ -	\$ -	\$ -	\$ 15,563
Total	<u>\$ 15,563</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,563</u>
<u>FISCAL YEAR 2020</u>					
Property					
Equipment	\$ 2,934,907	\$ 411,405	\$ 253	\$ (232,149)	\$ 3,113,910
Total	<u>\$ 2,934,907</u>	<u>\$ 411,405</u>	<u>\$ 253</u>	<u>\$ (232,149)</u>	<u>\$ 3,113,910</u>
Capital Leases					
Equipment	\$ -	\$ 15,563	\$ -	\$ -	\$ 15,563
Total	<u>\$ -</u>	<u>\$ 15,563</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,563</u>

Note 1: These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly *Agency Report of State Property* reports submitted to the Office of State Comptroller for the years ended June 30, 2021 and June 30, 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Functions

The Commission oversees the provision of adequate, reliable, efficient, and safe utility services at the least cost to Illinois consumers. Such oversight includes:

- Regulation of investor-owned utility companies including electric and natural gas distribution companies, and water and sewer utilities;
- Certification, licensing and, in some instances, exercise of oversight over the following: telecommunications providers, Alternative Retail Electric Suppliers, Alternative Gas Suppliers, Agents, Brokers, and Consultants involved in retail electric service, installers of distributed generation, installers of energy efficiency measures, installers of utility scale photovoltaic projects, and installers of electric vehicle charging stations;
- Issuance of operating authority to cable and video service providers;
- Enforcement of pipeline and underground utility safety laws; and
- Approval, in some cases, of the siting of or the exercise of eminent domain with respect to electric transmission lines, natural gas and petroleum pipelines.

Additionally, the Commission oversees transportation public safety and consumer protection programs. These include:

- Railroad safety and movement of hazardous materials;
- Insurance and licensing of intrastate commercial motor carriers of general freight;
- Household goods movers licensing and operations;
- Towing companies operating in Cook, DuPage, Kane, Will and Winnebago Counties;
- Personal property warehouses; and
- Collateral recovery companies.

The structure and many of the major functions of the Commission are derived from the Public Utilities Act (Act) (220 ILCS 5), which requires the Commission to maintain general supervision over all public utilities and to ensure compliance by public utility companies with the Act. The Act also requires the Commission to establish the governing rules and regulations of all proceedings before the Commission that are either instituted by the Commission on its own motion or brought before the Commission by utilities and consumers. In fulfilling its mandate, the Commission holds regular hearings and conducts technical investigations for the purpose of adjudicating legal and factual issues.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

Planning

The Commission, as a regulatory agency, is obligated to fulfill its responsibilities under various State laws. The Commission's agendas and, therefore, its allocation of resources, are affected by the timing, frequency, and nature of many of the substantive filings before the Commission by various regulated entities.

The Commission's planning and subsequent program development is primarily carried out by promulgating rules and regulations impacting entities under the Commission's jurisdiction. The Commission directs its efforts and activities to implementing rules and administering laws in the public interest. Additional related efforts include participation in proceedings before the Federal Energy Regulatory Commission (FERC) and the Federal Communications Commission (FCC). These proceedings directly or indirectly affect the State's utilities and telecommunications carriers, and their customers. The Commission also frequently offers comments to members of the State's congressional delegation and submits testimony, written or oral, to Congress.

The Commission has identified the following various statistics that are significant to the operations, functions, and responsibilities of the Commission:

	Fiscal Year		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>Public Utilities Program</u>			
Cases filed	1,010	991	1,339
Cases resolved	855	833	1,346
Hearings	1,721	1,662	1,381
Number of outage inquiries and complaints	184	110	167
Percent of consumer inquiries and complaints resolved in a single call	36%	41%	42%
Number of violations written by pipeline safety inspectors	80	396	122
<u>Transportation Regulatory Program</u>			
Administrative citations	2,372	1,430	1,887
Investigations	1,208	1,334	1,614
Track inspections (miles)	3,524	5,873	8,465
Number of collisions at public crossings	87	82	84
Grade crossing projects ordered	105	502	357

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
FUNCTIONS AND PLANNING
For the Two Years Ended June 30, 2021

The Commission compiles and monitors the metrics which comprise the service efforts and accomplishments within each applicable division. The Commission notes that the fluctuation in violations written by pipeline safety inspectors varied in part as a result of definitional issue. In 2020, each incidence of a violation was recorded separately, while in 2021 violations involving multiple incidents were, per clarification from the Pipeline and Hazardous Materials Safety Administration, recorded only once. Also, of note, miles of track were lower due to Covid-19 restrictions on field work and a vacant track inspector position in Fiscal Year 2021. Crossing projects were down in Fiscal Year 2021 due to a smaller number of agreements being executed but a much larger amount of grade crossing funds ordered (\$42.2 million in Fiscal Year 2021 compared to \$16.6 million in Fiscal Year 2020). The 502 projects in Fiscal Year 2020 included low-cost improvements at 433 locations to replace incandescent lights with LED lights. The 357 Fiscal Year 2019 projects also included low-cost remote monitoring devices.

Significant Challenges

As with most agencies, the Covid-19 pandemic initially provided challenges that the Commission needed to adjust for. Early in the pandemic there were staffing shortages which resulted in backlogs in some areas. The Commission procured laptops, deployed them agency-wide, and quickly resumed functioning at pre-pandemic levels. Additionally, scheduling adjustments were made for employees that needed to be in the office for operational need and the backlogs have been addressed. Notably, at no time did the Commission have to suspend operations.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
NUMBER OF EMPLOYEES
For the Year Ended June 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Chairman and Commissioners	10	11	10
Executive Director's Office	7	9	13
Deputy Executive Director – Administration	23	22	19
Deputy Executive Director – Policy	28	27	19
Administrative Law Judges	17	16	16
Office of General Counsel	18	17	18
Bureau of External Affairs	-	-	6
Bureau of Planning and Operations	-	-	6
Bureau of Public Utilities	53	48	48
Bureau of Transportation	46	50	52
Total Average Full-Time Employees	202	200	207

Note 1: This schedule presents the average number of employees, by bureau, at the Commission.
Note 2: In the second quarter of Fiscal Year 2019, the Bureau of External Affairs and the Bureau of Planning and Operations were dissolved, and their reporting divisions are now reflected differently in the organizational chart.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,

	2021	2020	2019
OPERATIONAL BUREAU			
Chairman & Commissioners			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	-	270	606
Total	-	270	606
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Cost	\$ -	\$ -	\$ -
Executive Director's Office			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	9	812	1,116
Total	9	812	1,116
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Cost	\$ -	\$ -	\$ -
Deputy Executive Director - Administration			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	113	246	830
Total	113	246	830
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	2,283	-	40,960
Total Cost	\$ 2,283	\$ -	\$ 40,960
Deputy Executive Director - Policy			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	6	193	191
Total	6	193	191
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	-
Total Cost	\$ -	\$ -	\$ -
Administrative Law Judges			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	237	192	175
Total	237	192	175
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	66	40	-
Total Cost	\$ 66	\$ 40	\$ -

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Fiscal Year Ended June 30,

	2021	2020	2019
Office of General Counsel			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	112	159	288
Total	112	159	288
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	126	-
Total Cost	\$ -	\$ 126	\$ -
Bureau of Public Utilities			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	166	149	373
Total	166	149	373
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	893	442	14
Total Cost	\$ 893	\$ 442	\$ 14
Bureau of Transportation			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	205	738	864
Total	205	738	864
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	286	8,646	2,636
Total Cost	\$ 286	\$ 8,646	\$ 2,636
GRAND TOTAL - All BUREAUS			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	848	2,759	4,443
Total	848	2,759	4,443
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	3,528	9,254	43,610
Total Cost	\$ 3,528	\$ 9,254	\$ 43,610

Note 1: The *Compensatory Hours Granted* includes both Compensatory and Equivalent Earned Time. The *Value of Compensatory Hours Granted* only reflects the amount paid out to employees for the unused balance of Compensatory time at the end of each fiscal year. Equivalent Earned Time is not compensable.

Note 2: *Overtime Hours Paid* and *Value of Overtime Hours Paid* were not applicable. Employees earn Compensatory Time, to be used by the end of the fiscal year and then paid out if not used, or Equivalent Earned Time, which is not compensable.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.