

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2017

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

TABLE OF CONTENTS

		<u>Page</u>
Agency Officials		1
Management Assertion Letter		3
Compliance Report:		
Summary		5
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		8
Schedule of Findings		
Current Findings - State Compliance		12
Prior Findings Not Repeated		27
Supplementary Information for State Compliance Purposes:		
Summary		<u>Schedule</u> 28
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2017	1	30
Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2016	2	37
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	3	44
Schedule of Changes in State Property	4	52
Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller	5	53
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		56
Analysis of Significant Variations in Expenditures (Not Examined)		59
Analysis of Significant Variations in Receipts (Not Examined)		63
Analysis of Significant Lapse Period Spending (Not Examined)		65
Analysis of Accounts Receivable (Not Examined)		69
Schedule of Releases and Expenditures from the Disaster Response and Recovery Fund (Not Examined)		71
Budget Impasse Disclosures (Not Examined)		72

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

TABLE OF CONTENTS

Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)	73
Interest Costs on Invoices (Not Examined)	75
Average Number of Employees (Not Examined)	77
Service Efforts and Accomplishments (Not Examined)	78

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

AGENCY OFFICIALS

Director (03/05/18 - Present)	Mr. William Robertson
Director (Interim) (01/01/18 - 03/04/18)	Ms. Jennifer Ricker
Director (Acting) (11/13/17 - 12/31/17)	Mr. Joseph Klinger
Director (07/01/15 - 11/12/17)	Mr. James K. Joseph
Assistant Director (01/01/18 - Present)	Vacant
Assistant Director (07/01/15 - 12/31/17)	Mr. Joseph Klinger
Chief of Staff - Administration	Ms. Jennifer Ricker
Chief General Counsel (07/15/16 - Present)	Ms. Jenifer Johnson
Chief General Counsel (11/07/15 - 07/14/16)	Mr. Donovan Borvan
Chief General Counsel (07/01/15 - 11/06/15)	Ms. Jenifer Johnson
Legislative Liaison (12/01/17 - Present)	Mr. Robert Dixon
Legislative Liaison (09/01/16 - 11/31/17)	Mr. Coleman Covington
Legislative Liaison (07/01/15 - 08/31/16)	Mr. Eric Murphy
Labor Relations Administrator	Mr. Kevin Moore
Chief Internal Auditor (03/16/17 - Present)	Ms. Jane Hewitt
Chief Internal Auditor (12/31/15 - 03/15/17)	Vacant
Chief Internal Auditor (07/01/15 - 12/30/15)	Ms. Emily Ebert
Chief Accountability Officer	Mr. Phil Anello
Bureau Management:	
Preparedness and Grants Administration (01/06/17 - Present)	Ms. Jenifer Johnson
Preparedness and Grants Administration (07/09/16 - 01/05/17)	Vacant
Preparedness and Grants Administration (07/01/15 - 07/08/16)	Mr. Don Kauerauf
Fiscal Management (04/16/16 - Present)	Mr. Brett Cox
Fiscal Management (07/01/15 - 04/15/16)	Mr. Kevin High

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

AGENCY OFFICIALS (continued)

Bureau Management:

Information Technology (02/16/16 - Present)	Mr. Sreekumar Govindan
Information Technology (07/01/15 - 02/15/16)	Vacant
Operations (05/01/16 - Present)	Mr. Paul Rasch
Operations (08/26/15 - 04/30/16)	Vacant
Operations (07/01/15 - 08/25/15)	Mr. Trent Thompson
Nuclear Facility Safety	Ms. Kay Foster
Radiation Safety	Mr. Adnan Khayyat

The Agency's executive offices are located at:

James R. Thompson Center	2200 S. Dirksen Parkway	1035 Outer Park Drive
100 West Randolph, Suite 8-155	Springfield, Illinois 62703	Springfield, Illinois 62704
Chicago, Illinois 60601		



ILLINOIS EMERGENCY MANAGEMENT AGENCY

OFFICE OF THE DIRECTOR

Bruce Rauner
Governor

William P. Robertson
Acting Director

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

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

June 25, 2018

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois Emergency Management Agency. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, Illinois Emergency Management Agency's compliance with the following assertions during the two-year period ended June 30, 2017. Based on this evaluation, we assert that during the years ended June 30, 2017, and June 30, 2016, the State of Illinois, Illinois Emergency Management Agency has materially complied with the assertions below.

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

Management Agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Emergency Management Agency

SIGNED ORIGINAL ON FILE

Mr. William Robertson, Director

SIGNED ORIGINAL ON FILE

Mr. Brett Cox, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Ms. Jenifer Johnson, General Counsel

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	8	9
Repeated findings	5	8
Prior recommendations implemented or not repeated	4	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2017-001	12	Information Technology Disaster Recovery Planning Weaknesses	Significant Deficiency and Noncompliance
2017-002	14	Computer System Weaknesses	Significant Deficiency and Noncompliance
2017-003	16	Weaknesses in Change Management of Computer Systems	Significant Deficiency and Noncompliance
2017-004	18	Noncompliance with the Fiscal Control and Internal Auditing Act	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2017-005	20	Property Control Weaknesses	Significant Deficiency and Noncompliance
2017-006	22	Failure to Prepare the State's General Nuclear Policy	Significant Deficiency and Noncompliance
2017-007	24	Weaknesses in Internal Controls over Payroll	Significant Deficiency and Noncompliance
2017-008	26	Inadequate Control over Employee Performance Evaluations	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	27	Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports
B	27	Noncompliance with the Radiation Protection Act of 1990
C	27	Voucher Processing Errors
D	27	Inadequate Controls Over Receipts

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on June 11, 2018.

Attending were:

Illinois Emergency Management Agency

William Robertson, Director
Jennifer Ricker, Chief of Staff - Administration
Jennifer Johnson, Chief General Counsel
Brett Cox, Chief Fiscal Officer
Jane Hewitt, Chief Internal Auditor
Sreekumar Govindan, Chief Information Officer
Adnan Khayyat, Bureau Chief of Radiation Safety
Jean Ladd, Public Service Administrator II

Office of the Auditor General

Megan Green, Audit Manager
Dennis Gibbons, Audit Supervisor

The responses to the recommendations were provided by Jane Hewitt, Chief Internal Auditor, in a letter dated June 19, 2018.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE 5-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Illinois Emergency Management Agency's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2017. The management of the State of Illinois, Illinois Emergency Management Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Illinois Emergency Management Agency's compliance based on our examination.

- A. The State of Illinois, Illinois Emergency Management Agency has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Illinois Emergency Management Agency has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Illinois Emergency Management Agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Illinois Emergency Management Agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the State of Illinois, Illinois Emergency Management Agency on behalf of the State or held in trust by the State of Illinois, Illinois Emergency Management Agency have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Illinois Emergency Management Agency complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Illinois Emergency Management Agency complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

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

In our opinion, the State of Illinois, Illinois Emergency Management Agency complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2017. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2017-001 through 2017-008.

The State of Illinois, Illinois Emergency Management Agency's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Illinois Emergency Management Agency's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

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

Internal Control

Management of the State of Illinois, Illinois Emergency Management Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Illinois Emergency Management Agency's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Illinois Emergency Management Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Illinois Emergency Management Agency's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2017-001 through 2017-008, that we consider to be significant deficiencies.

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

The State of Illinois, Illinois Emergency Management Agency's responses to the internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Illinois Emergency Management Agency's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2017, and June 30, 2016, in Schedules 1 through 5 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2017, and June 30, 2016, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2015, accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
June 25, 2018

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-001. **FINDING** (Information Technology Disaster Recovery Planning Weaknesses)

The Illinois Emergency Management Agency (Agency) had not updated its Disaster Recovery Plan (Plan) or performed recovery testing of its computing environment during the examination period.

The Agency is responsible for preparing the State for natural, manmade or technological disasters, hazards, or acts of terrorism, and carries out its mission through the use of Information Technology. The Plan requires a review and update at least every 6 months with formal approval by management. However, we noted the Plan was last updated and approved by management in September 2011. In addition, a recovery test had not been performed during the examination period.

Information technology guidance (including the National Institute of Standards and Technology and Governmental Accountability Office) promotes the formal development and testing of disaster recovery plans. Tests of disaster recovery plans (and any associated documentation) verify that the plan, procedures, resources (including personnel) provide the capability to recover critical systems within the required timeframes. Ensuring adequate recovery capability is necessary to ensure recovery of critical systems and data within the required timeframes.

Agency management indicated the plan was not formalized due to oversight.

Failure to have an updated recovery plan and ensuring the plan is adequately tested increases the risk of extended recovery timeline and system unavailability. (Finding Code No. 2017-001)

RECOMMENDATION

We recommend the Agency ensure an adequately developed and approved Disaster Recovery Plan is established according to the Plan's specifications. Once approved, the Agency should ensure the Plan is tested at least annually. Documentation of the recovery exercise should be maintained, and any weaknesses identified during the exercise should be addressed within the Plan.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

AGENCY RESPONSE

Accept. IEMA will update and formalize the Agency Disaster Recovery Plan and retain an approved copy of the plan. A disaster recovery exercise to fully test the plan will be completed this Fall. The results of the test and corrective action, if applicable, will be documented.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-002. **FINDING** (Computer System Weaknesses)

The Illinois Emergency Management Agency (Agency) had not established adequate controls over its computing environment.

During testing, we noted the following weaknesses related to the Agency's computing environment:

- Written policies and procedures for granting, reviewing, and revoking user access to systems did not exist.
- Strong password complexity and password length requirements were not always used.
- Patch management procedures for ensuring vendor released patches, service patches, fixes, and updates are current did not exist.
- A comprehensive risk assessment had not been performed.
- The Agency's Breach Policy and Procedures were not updated to include changes associated with Public Act 99-503 regarding breach notification procedures.

Generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, and controlling access to hardware, software, and the information stored in the computer system.

Agency management indicated that procedures for granting, reviewing and revoking user access to systems are in place but have not been formalized in written policies and procedures. The Agency has a strong password policy in place but some operating systems are incapable of enforcing the policy. The Agency has established procedures to ensure that vendor patches and fixes are deployed but has not formalized the policies and procedures in writing. The Agency has performed a risk assessment of its computing environment but did not document assumptions and conclusions as part of the risk assessment process. The Agency's Breach Policy and Procedures were not updated due to oversight.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

Without the implementation of adequate controls and procedures, there is an increased danger that unauthorized individuals may gain access to the Agency's information system resources. Further, these deficiencies increase the risk that the confidentiality, integrity, and availability of data will be compromised. (Finding Code No. 2017-002)

RECOMMENDATION

We recommend the Agency:

- Establish and implement procedures, including a standard request form, to grant and revoke user access to systems. In addition, the procedures should include a process to periodically review user access rights.
- Implement strong password content and length requirements.
- Establish formal Patch Management Procedures and ensure all servers have valid vendor support.
- Establish a comprehensive risk assessment and remediation plan to correct any weaknesses identified.
- Update the Agency's Breach Policy and Procedures to address changes in State law associated with Public Act 99-503 to ensure adequate breach notification procedures.

AGENCY RESPONSE

Accept. IEMA will develop written policies and procedures for user access, patch management and the comprehensive risk assessment of its computing environment. IEMA will update the Agency Breach Policy and Procedures to address changes in the law.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-003. **FINDING** (Weaknesses in Change Management of Computer Systems)

The Illinois Emergency Management Agency (Agency) change management policies and procedures did not ensure all changes were initiated, planned, developed, tested, and implemented in a controlled environment. In addition, programmers developing and making changes to computer systems had access to the production environment and the capability to implement changes.

The Agency had established computer systems in order to meet its mission and mandate. The Agency processed and maintained critical, confidential, and sensitive information on its computer systems.

The Agency established a Change Management Policy (Policy) which became effective March 23, 2013, and was last revised July 12, 2013. The purpose of the Policy is to provide formal change management procedures to handle in a standardized manner all requests (including maintenance and patches) for changes to applications, procedures, processes, and system and service parameters. Per the Policy, a change is defined as any modification, enhancement, installation, or removal of Agency production systems or services, including hardware, software, and network components.

We reviewed 27 changes performed during the examination period and noted the following exceptions:

- Two of the five standard changes tested received some form of auto-approval.
- Both of the minor changes tested were auto-approved.
- One of the three emergency changes tested was completed without proper approval and did not receive a post-change evaluation.
- One of the post changes tested included information which indicated that it should have been categorized as a standard change and followed the overall approval process.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls. In addition, generally accepted information technology guidance endorses the development and implementation of suitable change management procedures to control changes to computer systems. These

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

procedures include restricting programmers/analysts from making a change and moving it into the production to ensure all changes have been independently authorized and moved to production.

Agency management indicated that the auto-approval of system changes was used to expedite the approval process for changes that needed to be implemented immediately and approval staff were unavailable.

Without adequate change management procedures, there is a greater risk of unauthorized, improper, or erroneous changes to computer systems. The lack of separation of duties in the computer environment increases the risk that the confidentiality, integrity, and availability of data will be compromised. (Finding Code No. 2017-003)

RECOMMENDATION

We recommend the Agency enhance its Policy to ensure it adequately provides for computer system changes to be initiated, planned, developed, tested, and implemented in a controlled environment. Specifically, we recommend the Agency:

- Ensure that each change is categorized appropriately, obtains the proper approvals, and includes the post-change evaluation.
- Comply with its Change Management Policy and eliminate the use of auto-approvals for both standard and minor changes.

In addition, we recommend the Agency restrict programmer access to all production programs and data. If the Agency determines that programmer access is necessary in some situations, the Agency should establish and enforce compensating controls to ensure appropriate management oversight and approval of changes.

AGENCY RESPONSE

Accept. IEMA's current process and procedures for tracking and approving system changes will be modified and enhanced to clearly identify changes, patches, fixes, and system maintenance activities and identify the approval levels of approval required for each activity.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-004. **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Illinois Emergency Management Agency (Agency) did not comply with the Fiscal Control and Internal Auditing Act (Act).

During testing of the internal audit function at the Agency, we noted the following:

- A detailed audit activities report was not submitted to the Director for Fiscal Year 2016.

The Act (30 ILCS 10/2003(a)(1)) requires the Agency's Chief Internal Auditor to submit a written report to the Agency's Director detailing how the audit plan for that year was carried out, significant findings, and the extent to which recommended changes were implemented.

- The Agency's internal audit function did not audit the Agency's major systems of internal accounting and administrative controls on a periodic basis so that all systems are reviewed every two years. We noted the Agency completed one of the eight internal audits planned for Fiscal Year 2016 and only one of four internal audits planned for Fiscal Year 2017 was completed as of June 30, 2017.

The Act (30 ILCS 10/2003(a)) requires the Agency's Director to ensure its internal audit function audits the Agency's major systems of internal accounting and administrative controls on a periodic basis so that all major systems are reviewed at least once every two years.

These audits must review the obligation, expenditure, receipt, and use of public funds of the State and of the funds held in trust to determine whether those activities are in accordance with applicable laws and regulations and grants received or made by the Agency to determine that grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

Further, the Agency did not prepare or transmit its internal control verification for Fiscal Year 2016 to the Auditor General.

The Act (30 ILCS 10/3003) requires the Agency's Director to prepare and submit to the Auditor General by May 1 a certification that the systems of internal fiscal and administration controls of the Agency comply or do not comply with the Act.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

Agency officials stated the Chief Internal Audit position was vacant between January 1, 2016, and March 15, 2017. Therefore, the Agency did not have the necessary personnel to perform the duties required under the Act during this timeframe.

Evaluations of internal controls are necessary to determine whether existing controls are adequate to prevent or detect potential risks. Additionally, the major areas of internal control must be audited timely to maintain an effective internal control system. Failure to perform regular audits of major systems of internal and administrative controls and timely submit required reports to the Director and the Auditor General may result in weaknesses in internal control being not timely detected and represents noncompliance with the Act. (Finding Code No. 2017-004, 2015-007, 2013-008, 11-09)

RECOMMENDATION

We recommend the Agency ensure its internal audit function complies with the provisions of the Act and its annual internal controls certification is prepared and timely filed with the Auditor General.

AGENCY RESPONSE

Accept. IEMA agrees that a detailed audit activity report was not submitted to the Director for Fiscal Year 2016. The report was due on September 30, 2016. However, the position of Chief Internal Auditor was vacant from January 1, 2016 through March 15, 2017. The detailed report due on September 30, 2017 was issued timely.

IEMA agrees that not all major systems of internal accounting and administrative control were audited during the two-year period of July 1, 2015, through June 30, 2017.

IEMA agrees that the internal control certification for Fiscal Year 2016 was not completed and filed with the Office of the Auditor General. The Certification due on May 1, 2017 was filed timely.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-005. **FINDING** (Property Control Weaknesses)

The Illinois Emergency Management Agency (Agency) failed to exercise adequate control over its State property and equipment.

During testing of 442 equipment items in the Agency's four Springfield locations and 3 of the Agency's 8 regional offices, we noted the following:

- Thirteen (3%) items, totaling \$49,671, were located in a different geographical location than reported on the Agency's property listing.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Agency to maintain current property records, including each item's location. Additionally, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.230) requires the Agency to correctly enter each item's location code number on its property listing.

- Three (1%) items, totaling \$2,770, could not be located while tracing items from the Agency's property listing to equipment in use at the Agency.

The State Property Control Act (Act) (30 ILCS 605/4) requires the Agency to be accountable for the supervision, control, and inventory of all property under its jurisdiction. Additionally, the Act (30 ILCS 605/6.02) requires the Agency to maintain a permanent record of all items of property under its jurisdiction and control.

- During our walkthroughs of the Agency's facilities, we identified 200 items, totaling \$247,729, were obsolete and had been loaded onto a trailer to deliver the surplus items to the Property Control Division at the Department of Central Management Services (CMS). After inquiry with Agency personnel, we noted these items were not delivered within a reasonable period of time to CMS, as the Agency did not take the trailer to CMS until March 2018.

The Code (44 Ill. Admin. Code 5010.600) defines transferable equipment as State-owned equipment which is no longer needed and/or useful to the Agency. Additionally, the Code (44 Ill. Admin. Code 5010.620) requires the Agency to regularly survey its inventory to identify transferable equipment and report it to CMS. In addition, SAMS (Procedure 03.60.20) states inventory items that are obsolete, damaged, or no longer useable should be identified and, if necessary, removed from the Agency's inventory records.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

Further, during our testing of 60 equipment deletions, we noted 29 (48%) items were removed from the Agency's property listing between 12 and 353 days late.

The Code (44 Ill. Admin. Code 5010.400) requires the Agency to adjust its property records within 30 days of acquiring, changing, or deleting equipment items.

Agency management stated these issues were due to staff oversight, as the responsible individuals failed to complete the appropriate paperwork.

Failure to exercise adequate control over property and maintain accurate property control records increases the potential for fraud and possible loss or theft of State property, reduces the reliability of Statewide property information, and represents noncompliance with State law. (Finding Code No. 2017-005, 2015-006, 2013-007, 11-08, 09-08)

RECOMMENDATION

We recommend the Agency take action to strengthen its controls over the recording and reporting of its State property and equipment to provide assurance the Agency is in compliance with applicable State laws and regulations.

AGENCY RESPONSE

Accept. Since the audit period, the Agency has taken and will continue to take steps to strengthen controls over the recording and reporting of property and equipment. The surplus items identified during the walk-through were items that were replaced as a result of a computer refresh. These items were securely stored in a box trailer until the refresh was complete and delivered to the recycler in Flora in accordance with CMS Policy.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-006. **FINDING** (Failure to Prepare the State's General Nuclear Policy)

The Illinois Emergency Management Agency (Agency) has not conducted a study on the use of nuclear power or on nuclear safety or formulated the State's general nuclear policy.

During testing, we noted the Agency has not worked with the Department of Natural Resources to study nuclear power and safety or formulate the State's general nuclear policy. Further, we noted the Agency had pursued legislation to repeal this requirement, which has not been adopted by the General Assembly.

The Nuclear Safety Law of 2004 (20 ILCS 3310/75) requires the Agency, in cooperation with the Department of Natural Resources, to:

- Study (i) the impact and cost of nuclear power and compare these to the impact and cost of alternative sources of energy, (ii) the potential effects on the public health and safety of all radioactive emissions from nuclear power plants, and (iii) all other factors that bear on the use of nuclear power or on nuclear safety;
- Formulate a general nuclear policy for the State based on the findings of the study; and,
- Publicize the findings of all studies and make the publications reasonably available to the public.

Agency officials stated the Agency has not been required to take any action or perform any activities related to this requirement because the Public Utilities Act (220 ILCS 5/8-406(c)), which became effective in 1987, prohibits any future construction of nuclear steam-generating facilities until a way to dispose of high-level nuclear waste is identified or the General Assembly authorizes new construction. Additionally, Agency officials stated the Agency does not have the expertise for such a study and would likely bid out the study to a contractor, which would have a fiscal impact on the Agency.

Failure to conduct the study and formulate the State's general policy represents noncompliance with the Act. (Finding Code No. 2017-006, 2015-008, 2013-009, 11-11)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

RECOMMENDATION

We recommend the Agency conduct the study, formulate the policy, and publish its findings as required by State law, or continue to seek a legislative remedy.

AGENCY RESPONSE

Accept. The Agency will continue to seek a legislative remedy.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-007. **FINDING** (Weaknesses in Internal Controls over Payroll)

The Illinois Emergency Management Agency (Agency) had weaknesses in its internal controls over its payroll. We noted the Agency utilizes the Public Safety Shared Services Center (Shared Services) to process its payroll.

During our testing of employee payroll deductions for 60 employees, we noted the following:

- The federal and State tax withholding exemption for six (10%) employees payroll calculations did not trace to the *Federal/Illinois W-4 Employee's Withholding Exemption Certificate* (Form C-25) within the employee's personnel file.

The Statewide Accounting Managements System (SAMS) (Procedure 23.20.05) requires the Agency to have on file a properly completed Form C-25 in the employee's personnel file.

- The health and dental insurance deductions for one (2%) employee were not adjusted when the employee switched from part-time to full-time employment status.

SAMS (Procedure 23.10.30) states the Agency is responsible for calculating and attesting to the accuracy of each employee's deductions and net pay.

The Agency is ultimately responsible for activities Shared Services conducts on its behalf. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance costs and obligations are in compliance with applicable law.

Agency officials stated Shared Services maintains the employee payroll records and documents, so any change to an employee's federal and State tax withholding and insurance deductions are handled by Shared Services.

Failure to maintain adequate employee payroll deduction records result in inaccurate or unauthorized deductions, increase legal risks to the State, and represents noncompliance with State laws and regulations. (Finding Code No. 2017-007, 2015-003, 2013-003)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

RECOMMENDATION

We recommend the Agency work with Shared Services to ensure payroll transactions are accurate and properly supported.

AGENCY RESPONSE

Accept. In the short term the Agency will work with Shared Services to ensure payroll transactions are accurate and properly supported. In the long term, the Agency is going to be separating from Shared Services and bringing all Human Resources functions back to IEMA.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-008. **FINDING** (Inadequate Control over Employee Performance Evaluations)

The Illinois Emergency Management Agency (Agency) did not exercise adequate control over employee performance evaluations.

During our testing of 60 employee personnel files, we noted fourteen (23%) employees did not have an annual performance evaluation in Fiscal Year 2016 and nine (15%) employees did not have an annual performance evaluation in Fiscal Year 2017.

The *IEMA Personnel Manual* (Chapter 13, Section 13-3(b)) states a completed performance evaluation for newly appointed employees is due upon completion of the first probationary period (3 months) and 15 days prior to the completion of the final probationary period (6 months). Performance evaluations are due once a year thereafter on the first day of the month in which the employee's anniversary date falls.

Agency officials stated the Agency relies on the Public Safety Shared Services Center to notify its supervisors when evaluations are due; however, these reminders are not always provided in a timely manner. Additionally, the Agency's supervisors do not always retain documentation of employee evaluations.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations serve as a foundation for salary adjustments, promotions, demotions, discharges, layoffs, recalls, and reinstatement decisions. (Finding Code No. 2017-008, 2015-009, 2013-010, 11-12, 09-16)

RECOMMENDATION

We recommend the Agency comply with its policies by completing annual and probationary performance evaluations in a timely manner.

AGENCY RESPONSE

Accept. IEMA will comply with its policies by completing annual and probationary evaluations in a timely manner.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2017

- A. **FINDING** (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports)

During the prior examination, the Illinois Emergency Management Agency (Agency) did not perform timely reconciliations of its records to the Office of the State Comptroller's records.

During the current examination, our testing of Agency reconciliations indicated the Agency made significant improvements regarding the timely performance of reconciliations. (Finding Code No. 2015-001, 2013-001, 11-02, 09-02, 07-02, 05-03)

- B. **FINDING** (Noncompliance with the Radiation Protection Act of 1990)

During the prior examination, the Illinois Emergency Management Agency (Agency) did not comply with the Radiation Protection Act of 1990. Specifically, the appointment terms for the Radiologic Technologist Advisory Board had expired and the Agency could not provide documentation that it informed the Governor's Office of the expired appointment terms.

During the current examination, the General Assembly enacted Public Act 100-0441, which abolished the Radiologic Technologist Advisory Board. (Finding Code No. 2015-002, 2013-002)

- C. **FINDING** (Voucher Processing Errors)

During the prior examination, the Illinois Emergency Management Agency (Agency) did not maintain adequate controls over voucher processing.

During the current examination, our sample testing indicated the Agency improved controls over voucher processing; however, we did note smaller, immaterial conditions of noncompliance, which will be reported in the Agency's *Report of Immaterial Findings*. (Finding Code No. 2015-004, 2013-004, 11-05, 09-05)

- D. **FINDING** (Inadequate Controls Over Receipts)

During the prior examination, the Illinois Emergency Management Agency (Agency) did not have adequate controls over its receipts to ensure they were properly completed, approved, and filed with the Office of the State Comptroller on a timely basis.

During the current examination, our sample testing indicated the Agency improved its controls over its receipts; however, we did note smaller, immaterial conditions of noncompliance, which will be reported in the Agency's *Report of Immaterial Findings*. (Finding Code No. 2015-005)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2017
 - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2016
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Variations in Receipts (Not Examined)
 - Analysis of Significant Lapse Period Spending (Not Examined)
 - Analysis of Accounts Receivable (Not Examined)
 - Schedule of Releases and Expenditures from the Disaster Response and Recovery Fund (Not Examined)
 - Budget Impasse Disclosures (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Invoices (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2017, and June 30, 2016, accompanying supplementary information in Schedules 1 through 5. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section and, accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed
FISCAL YEAR 2017				
APPROPRIATED FUNDS				
GENERAL REVENUE FUND - 001				
Personal Services	\$ 1,528,873	\$ 99,591	\$ 1,628,464	
State Contributions to Social Security	112,074	7,544	119,618	
Subtotal - Fund 001	<u>\$ 1,640,947</u>	<u>\$ 107,135</u>	<u>\$ 1,748,082</u>	

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to September 30		
FISCAL YEAR 2017				15 Months Ended September 30	
RADIATION PROTECTION FUND - 067					
Personal Services	\$ 3,234,000	\$ 2,665,761	\$ 106,417	\$ 2,772,178	\$ 461,822
Retirement Contributions	1,441,300	1,192,942	47,568	1,240,510	200,790
State Contributions to Social Security	242,000	193,603	7,926	201,529	40,471
Group Insurance	713,000	558,320	22,789	581,109	131,891
Contractual Services	1,003,000	857,553	105,033	962,586	40,414
Travel	36,000	16,222	1,268	17,490	18,510
Commodities	6,000	1,787	1,310	3,097	2,903
Equipment	95,000	16,100	65,166	81,266	13,734
Electronic Data Processing	198,000	137,731	41,292	179,023	18,977
Telecommunications Services	38,000	13,493	19,887	33,380	4,620
Operation of Automotive Equipment	10,000	35	3,173	3,208	6,792
Lump Sum:					
Local Responder Training	5,000	-	-	-	5,000
Licensing Facilities	700,000	4,733	217	4,950	695,050
Recovery and Remediation	100,000	-	-	-	100,000
Ordinary and Contingent Expenses	100,000	61,676	18,818	80,494	19,506
Refunds	5,000	2,718	1,220	3,938	1,062
Subtotal - Fund 067	\$ 7,926,300	\$ 5,722,674	\$ 442,084	\$ 6,164,758	\$ 1,761,542

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30	Balances Lapsed
		Through June 30	July 1 to September 30		
EMERGENCY PLANNING AND TRAINING FUND - 173					
Lump Sum:					
Activities as a Result of the Illinois Emergency Planning and Community Right to Know Act	\$ 50,000	\$ 4,475	\$ -	\$ 4,475	\$ 45,525
Subtotal - Fund 173	<u>\$ 50,000</u>	<u>\$ 4,475</u>	<u>\$ -</u>	<u>\$ 4,475</u>	<u>\$ 45,525</u>
INDOOR RADON MITIGATION FUND - 191					
Lump Sum:					
Federally-funded State Indoor Radon Abatement Program	\$ 600,000	\$ 377,735	\$ 133,952	\$ 511,687	\$ 88,313
Subtotal - Fund 191	<u>\$ 600,000</u>	<u>\$ 377,735</u>	<u>\$ 133,952</u>	<u>\$ 511,687</u>	<u>\$ 88,313</u>
NUCLEAR CIVIL PROTECTION PLANNING FUND - 484					
Lump Sum:					
Mitigation Assistance	\$ 3,000,000	\$ 586,046	\$ -	\$ 586,046	\$ 2,413,954
Federal Projects	500,000	120,872	60,406	181,278	318,722
Subtotal - Fund 484	<u>\$ 3,500,000</u>	<u>\$ 706,918</u>	<u>\$ 60,406</u>	<u>\$ 767,324</u>	<u>\$ 2,732,676</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30	Balances Lapsed
		Through June 30	July 1 to September 30		
FISCAL YEAR 2017					
FEDERAL AID DISASTER FUND - 491					
Lump Sum:					
Federal Disaster Relief Program	\$ 1,000,000	\$ 354,779	\$ 6,034	\$ 360,813	\$ 639,187
Hazard Mitigation Program	1,000,000	343,722	27,190	370,912	629,088
Awards and Grants:					
Federal Disaster Declarations	70,000,000	1,276,001	58,621	1,334,622	68,665,378
Hazard Mitigation Disaster Relief	55,000,000	17,656,432	3,544,995	21,201,427	33,798,573
Subtotal - Fund 491	\$ 127,000,000	\$ 19,630,934	\$ 3,636,840	\$ 23,267,774	\$ 103,732,226
FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497					
Lump Sum:					
Hazardous Materials Emergency Preparedness Planning	\$ 1,341,200	\$ 318,595	\$ 70,577	\$ 389,172	\$ 952,028
Hazardous Materials Emergency Preparedness Training	1,341,200	399,249	60,407	459,656	881,544
Training and Education	50,000	-	42,073	42,073	7,927
Subtotal - Fund 497	\$ 2,732,400	\$ 717,844	\$ 173,057	\$ 890,901	\$ 1,841,499
SEPTEMBER 11TH FUND - 588					
Lump Sum:					
Grants, Contracts, and Administration	\$ 75,000	\$ 18,645	\$ 53,498	\$ 72,143	\$ 2,857
Subtotal - Fund 588	\$ 75,000	\$ 18,645	\$ 53,498	\$ 72,143	\$ 2,857

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to September 30		
DISASTER RESPONSE AND RECOVERY FUND - 667					
Lump Sum:					
Disaster Response and Recovery	\$ 12,000,000	\$ 10,302	\$ 37,003	\$ 47,305	\$ 11,952,695
Subtotal - Fund 667	<u>\$ 12,000,000</u>	<u>\$ 10,302</u>	<u>\$ 37,003</u>	<u>\$ 47,305</u>	<u>\$ 11,952,695</u>
HOMELAND SECURITY EMERGENCY PREPAREDNESS TRUST FUND - 710					
Lump Sum:					
Emergency Preparedness Grant Program	\$ 23,010,400	\$ 8,502,166	\$ 656,034	\$ 9,158,200	\$ 13,852,200
Terrorism Preparedness and Training	312,908,000	67,983,158	15,149,511	83,132,669	229,775,331
Subtotal - Fund 710	<u>\$ 335,918,400</u>	<u>\$ 76,485,324</u>	<u>\$ 15,805,545</u>	<u>\$ 92,290,869</u>	<u>\$ 243,627,531</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to September 30		
FISCAL YEAR 2017					
NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796					
Personal Services	\$ 8,547,000	\$ 7,114,134	\$ 236,384	\$ 7,350,518	\$ 1,196,482
Retirement Contributions	3,809,300	3,174,909	105,630	3,280,539	528,761
State Contributions to Social Security	633,000	522,743	17,895	540,638	92,362
Group Insurance	2,179,000	1,764,551	57,521	1,822,072	356,928
Contractual Services	2,810,000	2,219,235	383,493	2,602,728	207,272
Travel	157,000	47,582	5,553	53,135	103,865
Commodities	233,000	148,141	10,124	158,265	74,735
Printing	17,000	7,803	3,602	11,405	5,595
Equipment	311,500	39,811	70,711	110,522	200,978
Electronic Data Processing	553,000	250,781	276,427	527,208	25,792
Telecommunications Services	785,000	332,155	193,774	525,929	259,071
Operation of Automotive Equipment	185,000	102,242	34,546	136,788	48,212
Lump Sum:					
Training and Travel Expenses	35,000	21,474	4,272	25,746	9,254
Ordinary and Contingent Expenses	290,000	5,355	-	5,355	284,645
Awards and Grants:					
Compensation to Local Governments for Expenses					
Attributable to Implementation and Maintenance of Plans and Programs	650,000	627,027	22,973	650,000	-
Subtotal - Fund 796	\$ 21,194,800	\$ 16,377,943	\$ 1,422,905	\$ 17,800,848	\$ 3,393,952
SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882					
Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site	\$ 200,000	\$ 164,447	\$ 28,936	\$ 193,383	\$ 6,617
Subtotal - Fund 882	\$ 200,000	\$ 164,447	\$ 28,936	\$ 193,383	\$ 6,617

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to September 30		
FISCAL YEAR 2017				15 Months Ended September 30	
LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942					
Awards and Grants:					
Cost of Establishing Low-Level Radioactive Waste Disposal Facility	\$ 650,000	\$ 373,870	\$ 80,149	\$ 454,019	\$ 195,981
Refunds for Overpayments made by Low-Level Waste Generators	-	-	-	-	-
Subtotal - Fund 942	<u>\$ 650,000</u>	<u>\$ 373,870</u>	<u>\$ 80,149</u>	<u>\$ 454,019</u>	<u>\$ 195,981</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 511,846,900</u>	<u>\$ 122,232,058</u>	<u>\$ 21,981,510</u>	<u>\$ 144,213,568</u>	<u>\$ 369,381,414</u>

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

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

Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Mungler* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Agency never received enacted personal services appropriations for Fund 001, the Agency was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017.

Note 4: Public Act 99-0524 authorizes the Agency to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 72 includes information from Agency management about the number of invoices and the total dollar amount of invoices held by the Agency to be submitted against its Fiscal Year 2017 appropriation.

Note 5: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Agency to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 72 includes information from Agency management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Agency to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed
FISCAL YEAR 2016					
APPROPRIATED FUNDS					
GENERAL REVENUE FUND - 001					
Personal Services	\$ 1,883,952	\$ 2,320	\$ 1,886,272		
State Contributions to Social Security	139,265	177	139,442		
Subtotal - Fund 001	<u>\$ 2,023,217</u>	<u>\$ 2,497</u>	<u>\$ 2,025,714</u>		

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed
			Expenditures July 1 to August 31	Expenditures August 31		
FISCAL YEAR 2016						
RADIATION PROTECTION FUND - 067						
Personal Services	\$ 3,064,400	\$ 2,822,058	\$ 17,072	\$ 2,839,130	\$ 225,270	
Retirement Contributions	1,358,000	1,292,528	7,784	1,300,312	57,688	
State Contributions to Social Security	251,600	206,130	1,306	207,436	44,164	
Group Insurance	780,000	609,872	-	609,872	170,128	
Contractual Services	1,030,100	-	967,058	967,058	63,042	
Travel	40,800	-	8,736	8,736	32,064	
Commodities	17,000	-	3,093	3,093	13,907	
Equipment	100,000	-	76,053	76,053	23,947	
Electronic Data Processing	200,000	-	182,018	182,018	17,982	
Telecommunications Services	41,100	-	31,873	31,873	9,227	
Operation of Automotive Equipment	10,000	-	-	-	10,000	
Lump Sum:						
Local Responder Training	65,000	-	-	-	65,000	
Licensing Facilities	900,000	-	113,805	113,805	786,195	
Recovery and Remediation	100,000	-	-	-	100,000	
Costs Related to Environmental Cleanup of the Ottawa						
Radiation Areas Superfund Project	20,000	-	-	-	20,000	
Ordinary and Contingent Expenses	100,000	-	54,900	54,900	45,100	
Awards and Grants:						
Reimbursement to Governmental Units for Assistance in						
Radiological Emergencies	44,700	-	-	-	44,700	
Refunds	20,000	-	13,351	13,351	6,649	
Subtotal - Fund 067	\$ 8,142,700	\$ 4,930,588	\$ 1,477,049	\$ 6,407,637	\$ 1,735,063	

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed
FISCAL YEAR 2016					
EMERGENCY PLANNING AND TRAINING FUND - 173					
Lump Sum:					
Activities as a Result of the Illinois Emergency Planning and Community Right to Know Act	\$ 100,000	-	-	-	\$ 100,000
Subtotal - Fund 173	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
INDOOR RADON MITIGATION FUND - 191					
Lump Sum:					
Federally-funded State Indoor Radon Abatement Program	\$ 600,000	\$ 312,816	\$ 97,282	\$ 410,098	\$ 189,902
Subtotal - Fund 191	<u>\$ 600,000</u>	<u>\$ 312,816</u>	<u>\$ 97,282</u>	<u>\$ 410,098</u>	<u>\$ 189,902</u>
NUCLEAR CIVIL PROTECTION PLANNING FUND - 484					
Lump Sum:					
Mitigation Assistance Federal Projects	\$ 2,000,000	-	\$ 150,000	\$ 150,000	\$ 1,850,000
Subtotal - Fund 484	<u>\$ 500,000</u>	<u>\$ 71,150</u>	<u>\$ -</u>	<u>\$ 71,150</u>	<u>\$ 428,850</u>
	<u>\$ 2,500,000</u>	<u>\$ 71,150</u>	<u>\$ 150,000</u>	<u>\$ 221,150</u>	<u>\$ 2,278,850</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to August 31		
FISCAL YEAR 2016					
FEDERAL AID DISASTER FUND - 491					
Lump Sum:					
Federal Disaster Relief Program	\$ 1,000,000	\$ 353,491	\$ 7,609	\$ 361,100	\$ 638,900
Hazard Mitigation Program	1,000,000	410,090	2,665	412,755	587,245
Awards and Grants:					
Federal Disaster Declarations	70,000,000	3,027,597	666,037	3,693,634	66,306,366
Hazard Mitigation Disaster Relief	55,000,000	10,985,456	972,381	11,957,837	43,042,163
Subtotal - Fund 491	\$ 127,000,000	\$ 14,776,634	\$ 1,648,692	\$ 16,425,326	\$ 110,574,674
FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497					
Lump Sum:					
Hazardous Materials Emergency Preparedness Planning	\$ 2,400,000	\$ 469,100	\$ 75,504	\$ 544,604	\$ 1,855,396
Hazardous Materials Emergency Preparedness Training	1,676,000	376,507	21,225	397,732	1,278,268
Training and Education	50,000	-	-	-	50,000
Subtotal - Fund 497	\$ 4,126,000	\$ 845,607	\$ 96,729	\$ 942,336	\$ 3,183,664
SEPTEMBER 11TH FUND - 588					
Lump Sum:					
Grants, Contracts, and Administration	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Subtotal - Fund 588	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed
			Expenditures July 1 to	August 31		
FISCAL YEAR 2016						
DISASTER RESPONSE AND RECOVERY FUND - 667						
Lump Sum:						
Disaster Response and Recovery	\$ 12,000,000	\$ -	\$ 245,639	\$ 245,639	\$ 245,639	\$ 11,754,361
Subtotal - Fund 667	<u>\$ 12,000,000</u>	<u>\$ -</u>	<u>\$ 245,639</u>	<u>\$ 245,639</u>	<u>\$ 245,639</u>	<u>\$ 11,754,361</u>
HOMELAND SECURITY EMERGENCY PREPAREDNESS TRUST FUND - 710						
Lump Sum:						
Emergency Preparedness Grant Program	\$ 23,160,000	\$ 10,282,370	\$ 1,708,902	\$ 11,991,272	\$ 11,991,272	\$ 11,168,728
Terrorism Preparedness and Training	281,970,000	81,813,227	6,604,368	88,417,595	88,417,595	193,552,405
Subtotal - Fund 710	<u>\$ 305,130,000</u>	<u>\$ 92,095,597</u>	<u>\$ 8,313,270</u>	<u>\$ 100,408,867</u>	<u>\$ 100,408,867</u>	<u>\$ 204,721,133</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed
			Expenditures July 1 to August 31	Expenditures August 31		
FISCAL YEAR 2016						
NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796						
Personal Services	\$ 9,102,500	\$ 8,316,774	\$ 28,081	\$ 8,344,855	\$ 757,645	
Retirement Contributions	4,043,800	3,803,661	12,805	3,816,466	227,334	
State Contributions to Social Security	697,900	606,266	2,148	608,414	89,486	
Group Insurance	2,340,000	2,089,735	278	2,090,013	249,987	
Contractual Services	3,072,600	-	2,308,385	2,308,385	764,215	
Travel	188,000	-	56,343	56,343	131,657	
Commodities	284,000	-	161,833	161,833	122,167	
Printing	19,800	-	4,524	4,524	15,276	
Equipment	407,500	-	81,716	81,716	325,784	
Electronic Data Processing	633,200	-	548,573	548,573	84,627	
Telecommunications Services	790,000	-	571,870	571,870	218,130	
Operation of Automotive Equipment	153,500	-	108,287	108,287	45,213	
Lump Sum:						
Training and Travel Expenses	57,000	-	27,699	27,699	29,301	
Ordinary and Contingent Expenses	440,000	82,453	-	82,453	357,547	
Awards and Grants:						
Compensation to Local Governments for Expenses						
Attributable to Implementation and Maintenance of						
Plans and Programs	650,000	-	649,980	649,980	20	
Subtotal - Fund 796	\$ 22,879,800	\$ 14,898,889	\$ 4,562,522	\$ 19,461,411	\$ 3,418,389	
SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882						
Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site	\$ 225,000	\$ 166,713	\$ 19,805	\$ 186,518	\$ 38,482	
Subtotal - Fund 882	\$ 225,000	\$ 166,713	\$ 19,805	\$ 186,518	\$ 38,482	

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures		Total Expenditures 14 Months Ended August 31	Balances Lapsed
			July 1 to August 31	August 31		
Public Act 99-0409, Public Act 99-0524, and Court-Ordered Expenditures						
FISCAL YEAR 2016						
LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942						
Awards and Grants:						
Cost of Establishing Low-Level Radioactive Waste Disposal Facility	\$ 990,000	\$ 504,822	\$ 3,645	\$	\$ 508,467	\$ 481,533
Refunds for Overpayments made by Low-Level Waste Generators	4,900	-	-	-	-	4,900
Subtotal - Fund 942	<u>\$ 994,900</u>	<u>\$ 504,822</u>	<u>\$ 3,645</u>	<u>\$</u>	<u>\$ 508,467</u>	<u>\$ 486,433</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 483,798,400</u>	<u>\$ 130,626,033</u>	<u>\$ 16,617,130</u>	<u>\$</u>	<u>\$ 147,243,163</u>	<u>\$ 338,580,951</u>

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

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

Note 3: During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency never received enacted personal services appropriations for Fund 001, the Agency was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.

Note 4: During Fiscal Year 2016, the Agency operated without enacted appropriations until Public Act 99-0409 and Public Act 99-0524 were signed into law on August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency's court-ordered payroll payments were merged into the enacted appropriation for Fund 067, Fund 491, Fund 497, Fund 710, Fund 796, Fund 992, and Fund 942. Further, the Agency incurred non-payroll obligations within Fund 067, Fund 173, Fund 191, Fund 484, Fund 497, Fund 588, Fund 667, Fund 710, Fund 796, Fund 882, and Fund 942, which the Agency was unable to pay until the passage of Public Act 99-0409 and Public Act 99-0524.

Note 5: Public Act 99-0524 authorizes the Agency to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 72 includes information from Agency management about the number of invoices and the total dollar amount of invoices held by the Agency to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	2017	Fiscal Year 2016	2015
	P.A. 99-0524	P.A. 99-0409	P.A. 98-0681
	Court-Ordered	P.A. 99-0524	P.A. 98-0675
	Expenditures	Court-Ordered Expenditures	
<hr/>			
General Revenue Fund - 001			
Appropriations (Net of Transfers)			\$ 2,567,700
<hr/>			
Expenditures			
Personal Services	\$ 1,628,464	\$ 1,886,272	\$ 2,338,309
State Contributions to Social Security	119,618	139,442	172,628
Contractual Services	-	-	12,487
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 1,748,082	\$ 2,025,714	\$ 2,523,424
<hr/>			
Lapsed Balances			\$ 44,276
<hr/>			

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524	P.A. 99-0409	P.A. 98-0681
	Court-Ordered	P.A. 99-0524	P.A. 98-0675
	Expenditures	Court-Ordered	
		Expenditures	
Radiation Protection Fund - 067			
Appropriations (Net of Transfers)	\$ 7,926,300	\$ 8,142,700	\$ 9,446,300
Expenditures			
Personal Services	\$ 2,772,178	\$ 2,839,130	\$ 2,862,252
Retirement Contributions	1,240,510	1,300,312	1,217,267
State Contributions to Social Security	201,529	207,436	209,631
Group Insurance	581,109	609,872	564,420
Contractual Services	962,586	967,058	1,002,517
Travel	17,490	8,736	28,606
Commodities	3,097	3,093	917
Equipment	81,266	76,053	6,959
Electronic Data Processing	179,023	182,018	198,846
Telecommunications Services	33,380	31,873	32,263
Operation of Automotive Equipment	3,208	-	324
Lump Sum:			
Local Responder Training	-	-	1,182
Licensing Facilities	4,950	113,805	365,023
Recovery and Remediation	-	-	27,562
Costs Related to Environmental Cleanup of the Ottawa Radiation Areas Superfund Project	-	-	-
Ordinary and Contingent Expenses	80,494	54,900	79,939
Awards and Grants:			
Reimbursement to Governmental Units for Assistance in Radiological Emergencies	-	-	-
Refunds	3,938	13,351	1,500
Total Expenditures	\$ 6,164,758	\$ 6,407,637	\$ 6,599,208
Lapsed Balances	\$ 1,761,542	\$ 1,735,063	\$ 2,847,092

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524 Court-Ordered Expenditures	P.A. 99-0409 P.A. 99-0524 Court-Ordered Expenditures	P.A. 98-0681 P.A. 98-0675
Emergency Planning and Training Fund - 173			
Appropriations (Net of Transfers)	\$ 50,000	\$ 100,000	\$ 100,000
Expenditures			
Lump Sum:			
Activities as a Result of the Illinois Emergency Planning and Community Right to Know Act	\$ 4,475	\$ -	\$ 10,312
Total Expenditures	\$ 4,475	\$ -	\$ 10,312
Lapsed Balances	\$ 45,525	\$ 100,000	\$ 89,688
Indoor Radon Mitigation Fund - 191			
Appropriations (Net of Transfers)	\$ 600,000	\$ 600,000	\$ 600,000
Expenditures			
Lump Sum:			
Federally-funded State Indoor Radon Abatement Program	\$ 511,687	\$ 410,098	\$ 249,001
Total Expenditures	\$ 511,687	\$ 410,098	\$ 249,001
Lapsed Balances	\$ 88,313	\$ 189,902	\$ 350,999
Nuclear Civil Protection Planning Fund - 484			
Appropriations (Net of Transfers)	\$ 3,500,000	\$ 2,500,000	\$ 2,500,000
Expenditures			
Lump Sum:			
Mitigation Assistance	\$ 586,046	\$ 150,000	\$ 454
Federal Projects	181,278	71,150	-
Total Expenditures	\$ 767,324	\$ 221,150	\$ 454
Lapsed Balances	\$ 2,732,676	\$ 2,278,850	\$ 2,499,546

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524 Court-Ordered Expenditures	P.A. 99-0409 P.A. 99-0524 Court-Ordered Expenditures	P.A. 98-0681 P.A. 98-0675
Federal Aid Disaster Fund - 491			
Appropriations (Net of Transfers)	\$ 127,000,000	\$ 127,000,000	\$ 127,000,000
Expenditures			
Lump Sum:			
Federal Disaster Relief Program	\$ 360,813	\$ 361,100	\$ 343,130
Hazard Mitigation Program	370,912	412,755	364,401
Awards and Grants:			
Federal Disaster Declarations	1,334,622	3,693,634	3,822,039
Hazard Mitigation Disaster Relief	21,201,427	11,957,837	16,548,800
Total Expenditures	\$ 23,267,774	\$ 16,425,326	\$ 21,078,370
Lapsed Balances	\$ 103,732,226	\$ 110,574,674	\$ 105,921,630
Federal Civil Preparedness Administrative Fund - 497			
Appropriations (Net of Transfers)	\$ 2,732,400	\$ 4,126,000	\$ 3,498,000
Expenditures			
Lump Sum:			
Hazardous Materials Emergency Preparedness Planning	\$ 389,172	\$ 544,604	\$ 543,235
Hazardous Materials Emergency Preparedness Training	459,656	397,732	570,834
Training and Education	42,073	-	-
Total Expenditures	\$ 890,901	\$ 942,336	\$ 1,114,069
Lapsed Balances	\$ 1,841,499	\$ 3,183,664	\$ 2,383,931

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524 Court-Ordered Expenditures	P.A. 99-0409 P.A. 99-0524 Court-Ordered Expenditures	P.A. 98-0681 P.A. 98-0675
September 11th Fund - 588			
Appropriations (Net of Transfers)	\$ 75,000	\$ 100,000	\$ 100,000
Expenditures			
Lump Sum:			
Grants, Contracts, and Administration	\$ 72,143	\$ -	\$ 39,925
Total Expenditures	\$ 72,143	\$ -	\$ 39,925
Lapsed Balances	<u>\$ 2,857</u>	<u>\$ 100,000</u>	<u>\$ 60,075</u>
Disaster Response and Recovery Fund - 667			
Appropriations (Net of Transfers)	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Expenditures			
Lump Sum:			
Disaster Response and Recovery	\$ 47,305	\$ 245,639	\$ 1,799,423
Total Expenditures	\$ 47,305	\$ 245,639	\$ 1,799,423
Lapsed Balances	<u>\$ 11,952,695</u>	<u>\$ 11,754,361</u>	<u>\$ 10,200,577</u>
Homeland Security Emergency Preparedness Trust Fund - 710			
Appropriations (Net of Transfers)	\$ 335,918,400	\$ 305,130,000	\$ 303,000,000
Expenditures			
Lump Sum:			
Emergency Preparedness Grant Program	\$ 9,158,200	\$ 11,991,272	\$ 10,292,506
Terrorism Preparedness and Training	83,132,669	88,417,595	92,062,092
Total Expenditures	\$ 92,290,869	\$ 100,408,867	\$ 102,354,598
Lapsed Balances	<u>\$ 243,627,531</u>	<u>\$ 204,721,133</u>	<u>\$ 200,645,402</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524	P.A. 99-0409	P.A. 98-0681
	Court-Ordered	P.A. 99-0524	P.A. 98-0675
	Expenditures	Court-Ordered	
		Expenditures	
<hr/>			
Nuclear Safety Emergency Preparedness			
Fund - 796			
Appropriations (Net of Transfers)	\$ 21,194,800	\$ 22,879,800	\$ 23,109,800
<hr/>			
Expenditures			
Personal Services	\$ 7,350,518	\$ 8,344,855	\$ 8,430,435
Retirement Contributions	3,280,539	3,816,466	3,581,717
State Contributions to Social Security	540,638	608,414	616,227
Group Insurance	1,822,072	2,090,013	1,816,133
Contractual Services	2,602,728	2,308,385	2,403,064
Travel	53,135	56,343	113,879
Commodities	158,265	161,833	205,688
Printing	11,405	4,524	17,068
Equipment	110,522	81,716	202,925
Electronic Data Processing	527,208	548,573	358,315
Telecommunications Services	525,929	571,870	558,186
Operation of Automotive Equipment	136,788	108,287	100,362
Lump Sum:			
Training and Travel Expenses	25,746	27,699	32,898
Ordinary and Contingent Expenses	5,355	82,453	289,283
Awards and Grants:			
Compensation to Local Governments for			
Expenses Attributable to Implementation			
and Maintenance of Plans and Programs	650,000	649,980	650,000
<hr/>			
Total Expenditures	\$ 17,800,848	\$ 19,461,411	\$ 19,376,180
<hr/>			
Lapsed Balances	\$ 3,393,952	\$ 3,418,389	\$ 3,733,620
<hr/>			

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524 Court-Ordered Expenditures	P.A. 99-0409 P.A. 99-0524 Court-Ordered Expenditures	P.A. 98-0681 P.A. 98-0675
Sheffield 1982 Agreed Order Fund - 882			
Appropriations (Net of Transfers)	\$ 200,000	\$ 225,000	\$ 271,200
Expenditures			
Care, Maintenance, Monitoring, Testing, Remediation, and Insurance of the Low-Level Radioactive Waste Disposal Site	\$ 193,383	\$ 186,518	\$ 187,072
Total Expenditures	\$ 193,383	\$ 186,518	\$ 187,072
Lapsed Balances	\$ 6,617	\$ 38,482	\$ 84,128
Low-Level Radioactive Waste Facility Development and Operation Fund - 942			
Appropriations (Net of Transfers)	\$ 650,000	\$ 994,900	\$ 994,900
Expenditures			
Awards and Grants:			
Cost of Establishing Low-Level Radioactive Waste Disposal Facility	\$ 454,019	\$ 508,467	\$ 502,825
Refunds for Overpayments made by Low-Level Waste Generators	-	-	-
Total Expenditures	\$ 454,019	\$ 508,467	\$ 502,825
Lapsed Balances	\$ 195,981	\$ 486,433	\$ 492,075
Build Illinois Bond Fund - 971			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 25,000,000
Expenditures			
Permanent Improvements	\$ -	\$ -	\$ 18,184,517
Total Expenditures	\$ -	\$ -	\$ 18,184,517
Lapsed Balances	\$ -	\$ -	\$ 6,815,483

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
P.A. 99-0524		P.A. 99-0409	P.A. 98-0681
Court-Ordered		P.A. 99-0524	P.A. 98-0675
Expenditures		Court-Ordered	
		Expenditures	
<hr/>			
GRAND TOTAL - ALL FUNDS			
Total Expenditures	<u>\$ 144,213,568</u>	<u>\$ 147,243,163</u>	<u>\$ 174,019,378</u>
Salaries paid from the Comptroller's Executive Salary Appropriation:			
Director's Salary	\$ 128,920	\$ 128,920	\$ 129,126
Assistant Director's Salary	<u>48,172</u>	<u>115,613</u>	<u>111,363</u>
Total Expenditures from Comptroller's Executive Salaries Appropriation	<u>\$ 177,092</u>	<u>\$ 244,533</u>	<u>\$ 240,489</u>

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and September 30, 2016, and have been reconciled to Agency records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.
- Note 3: During Fiscal Year 2017, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency never received enacted personal services appropriations for Fund 001, the Agency was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017.
- Note 4: During Fiscal Year 2016, the Agency operated without enacted appropriations until Public Act 99-0524 was signed into law on June 30, 2016. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency never received enacted personal services appropriations for Fund 001, the Agency was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.
- Note 5: During Fiscal Year 2016, the Agency operated without enacted appropriations until Public Act 99-0409 and Public Act 99-0524 were signed into law on August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency's court-ordered payroll payments were merged into the enacted appropriation for Fund 067, Fund 491, Fund 497, Fund 710, Fund 796, Fund 992, and Fund 942. Further, the Agency incurred non-payroll obligations within Fund 067, Fund 173, Fund 191, Fund 484, Fund 497, Fund 588, Fund 667, Fund 710, Fund 796, Fund 882, and Fund 942, which the Agency was unable to pay until the passage of Public Act 99-0409 and Public Act 99-0524.
- Note 6: Public Act 99-0524 authorizes the Agency to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 72 includes information from Agency management about the number of invoices and the total dollar amount of invoices held by the Agency to be submitted against its Fiscal Year 2017 appropriation.
- Note 7: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Agency to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 72 includes information from Agency management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Agency to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2017

	<u>Equipment</u>
Balance at July 1, 2015	\$48,954,740
Additions	866,649
Deletions	(193,555)
Net Transfers	<u>(382,044)</u>
Balance at June 30, 2016	<u><u>\$49,245,790</u></u>
Balance at July 1, 2016	49,245,790
Additions	419,324
Deletions	(843,766)
Net Transfers	<u>(2,116,509)</u>
Balance at June 30, 2017	<u><u>\$46,704,839</u></u>

Note 1: The above schedule has been derived from Agency records, which have been reconciled to property records submitted to the Office of the State Comptroller.

Note 2: During testing of the Agency's property records, we noted several deficiencies, which are described in Finding 2017-005.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2017, 2016, and 2015

	Fiscal Year		
	2017	2016	2015
General Revenue Fund - 001			
Copy fees	\$ 164	\$ -	\$ 151
Prior year refunds	620	839	3,313
Total cash receipts per Agency	<u>784</u>	<u>839</u>	<u>3,464</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 784</u></u>	<u><u>\$ 839</u></u>	<u><u>\$ 3,464</u></u>
Radiation Protection Fund - 067			
Council of Great Lakes	\$ 27,323	\$ 25,994	\$ 22,379
Fines/penalties or violations	11,500	32,094	5,656
Industrial radiographer certification	88,495	114,650	145,625
Radiation technologist accreditation	917,411	861,868	870,640
Radioactive material license	3,268,202	3,756,610	3,615,045
Private organization or individual	-	20	-
Reimbursement/jury duty and recoveries	-	142	261
Recovery and remediation fees	13,500	10,500	12,900
Radon licensing	220,859	219,309	193,887
Mammography installation fees	452,925	444,600	445,500
Radiation machine inspection/registration	2,517,292	2,875,408	2,281,792
Radiation image/therapeutic operation	50,400	47,500	45,900
Radiation machine services	20,900	23,100	20,800
Radon mitigation installer tag	792,650	792,550	631,375
Laser registration fees	54,860	50,850	36,450
Prior year refunds	16,966	151	666
Total cash receipts per Agency	<u>8,453,283</u>	<u>9,255,346</u>	<u>8,328,876</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 8,453,283</u></u>	<u><u>\$ 9,255,346</u></u>	<u><u>\$ 8,328,876</u></u>
Emergency Planning and Training Fund - 173			
Private organization or individual	\$ 15,400	\$ 19,400	\$ 11,170
Total cash receipts per Agency	<u>15,400</u>	<u>19,400</u>	<u>11,170</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 15,400</u></u>	<u><u>\$ 19,400</u></u>	<u><u>\$ 11,170</u></u>
Indoor Radon Mitigation Fund - 191			
U.S. Environmental Protection Agency	\$ 475,018	\$ 343,318	\$ 287,141
Total cash receipts per Agency	<u>475,018</u>	<u>343,318</u>	<u>287,141</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 475,018</u></u>	<u><u>\$ 343,318</u></u>	<u><u>\$ 287,141</u></u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2017, 2016, and 2015

	Fiscal Year		
	2017	2016	2015
Nuclear Civil Protection Planning Fund - 484			
Federal Emergency Management Agency	\$ 863,164	\$ 71,150	\$ 454
Total cash receipts per Agency	863,164	71,150	454
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 863,164</u>	<u>\$ 71,150</u>	<u>\$ 454</u>
Federal Aid Disaster Fund - 491			
Federal Emergency Management Agency	\$ 19,986,288	\$ 17,521,011	\$ 24,922,827
Prior year refunds	936,590	930,636	84,238
BNSF Railway derailment	-	12,045	-
Prior year warrant voids	-	-	22,563
Federal government	-	-	186
Total cash receipts per Agency	20,922,878	18,463,692	25,029,814
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 20,922,878</u>	<u>\$ 18,463,692</u>	<u>\$ 25,029,814</u>
Federal Civil Preparedness Administrative Fund - 497			
Federal Department of Transportation	\$ 813,102	\$ 1,082,505	\$ 1,112,245
Prior year refunds	42,073	18	-
Total cash receipts per Agency	855,175	1,082,523	1,112,245
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 855,175</u>	<u>\$ 1,082,523</u>	<u>\$ 1,112,245</u>
Disaster Response and Recovery Fund - 667			
General Revenue Fund Transfer-In	\$ -	\$ -	\$ 300,000
Federal Emergency Management Agency	3,834	-	-
Other state relief	-	6,790	886,218
BNSF Railway derailment	11,063	19,457	-
Prior year refunds	6,313	20,406	4,323
Prior year warrant voids	1,241	-	-
Federal government	-	-	(19,074)
Total cash receipts per Agency	22,451	46,653	1,171,467
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 22,451</u>	<u>\$ 46,653</u>	<u>\$ 1,171,467</u>
Homeland Security Emergency Preparedness Trust Fund - 710			
U.S. Department of Justice	\$ 84,565,217	\$ 98,820,554	\$ 114,179,030
BNSF Railway derailment	-	33,184	-
Miscellaneous	61	168	173
Prior year refunds	21,503	71,156	18,490
Federal government	-	-	18,888
Total cash receipts per Agency	84,586,781	98,925,062	114,216,581
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 84,586,781</u>	<u>\$ 98,925,062</u>	<u>\$ 114,216,581</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2017, 2016, and 2015

	Fiscal Year		
	2017	2016	2015
Nuclear Safety Emergency Preparedness Fund - 796			
Nuclear reactor annual assessment	\$ 20,935,002	\$ 20,935,002	\$ 21,151,669
Nuclear fuel storage facility	40,000	70,000	25,000
Miscellaneous	9,727	29,357	710
Private organization or individual	-	10,385	-
Nuclear spent fuel	163,325	194,750	161,675
Prior year refund	2,418	2,914	18,392
Prior year warrant voids	-	512	989
Total cash receipts per Agency	<u>21,150,472</u>	<u>21,242,920</u>	<u>21,358,435</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 21,150,472</u>	<u>\$ 21,242,920</u>	<u>\$ 21,358,435</u>
Sheffield February 1982 Agreed Order Fund - 882			
Private organization or individual	\$ 29,550	\$ -	\$ -
Prior year refund	-	-	50,409
Total cash receipts per Agency	<u>29,550</u>	<u>-</u>	<u>50,409</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 29,550</u>	<u>\$ -</u>	<u>\$ 50,409</u>
Low-Level Radioactive Waste Facility Development and Operation Fund - 942			
Low level waste 13 (A) (B1)	\$ 642,665	\$ 542,403	\$ 751,640
BNSF Railway derailment	-	404	-
Total cash receipts per Agency	<u>642,665</u>	<u>542,807</u>	<u>751,640</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 642,665</u>	<u>\$ 542,807</u>	<u>\$ 751,640</u>
Grand Total - All Funds			
Total cash receipts per Agency	\$ 138,017,621	\$ 149,993,710	\$ 172,321,696
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records - All Funds	<u>\$ 138,017,621</u>	<u>\$ 149,993,710</u>	<u>\$ 172,321,696</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

AGENCY FUNCTIONS

The establishing authority for the Illinois Emergency Management Agency (Agency) is the Illinois Emergency Management Act (20 ILCS 3305) and the Nuclear Safety Law of 2004 (20 ILCS 3310). In addition, the Agency has additional duties as described in Chapter 420 of the Illinois Compiled Statutes. These laws establish the Agency's responsibilities for Statewide emergency management and regulation of nuclear safety. These responsibilities include the following:

1. coordinating the overall emergency management program of the State;
2. cooperating with local governments, the federal government, and any public or private agency or entity in implementing emergency management programs for mitigation, preparedness, response, and recovery;
3. developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with the Nuclear Safety Law of 2004 (20 ILCS 3310/65) and in development of the Illinois Nuclear Safety Preparedness Program in accordance with the Illinois Nuclear Safety Preparedness Act (420 ILCS 5/8);
4. coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies;
5. preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters;
6. promulgating rules and requirements for local government emergency operations plans that are not inconsistent with, and are at least as stringent as, applicable federal laws and regulations;
7. reviewing and approving, in accordance with Agency rules, emergency operations plans for those local governments required to have an emergency services and disaster agency;
8. promulgating rules and requirements for local government emergency management exercises of the emergency operations plans;
9. determining requirements of the State and its local governments for food, clothing, and other necessities in event of a disaster;
10. establishing a register of persons with types of emergency management training and skills in mitigation, preparedness, response, and recovery;
11. establishing a register of government and private response resources available for use in a disaster;
12. expanding the Earthquake Awareness Program and its efforts to distribute earthquake preparedness materials;
13. disseminating information on water levels for rivers and streams and any other data pertaining to potential flooding;
14. developing agreements with medical supply and equipment firms to supply resources as are necessary to respond to a disaster;
15. developing and implementing a community outreach program to promote awareness

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

- among the State's parents and children of child abduction prevention and response;
16. awarding grants to health care facilities that are outside of cities that have populations in excess of 1,000,000;
 17. conducting surveys and preparing and publishing lists of sites in the State where nuclear waste has been deposited, treated, or stored;
 18. monitoring nuclear waste processing, use, handling, storage, and disposal practices in the State and determining existing and expected rates of production of nuclear wastes; and,
 19. compiling and making available to the public an annual report identifying the type and quantities of nuclear waste generated, stored, treated, or disposed of within the State.

PLANNING PROGRAM

Strategic goals and objectives outline the medium and long-term achievements for the Agency. With these strategic priorities, goals, objectives, and strategies are the mechanisms necessary for the Agency to measure achievement, identify areas for improvement, and ultimately better prepare the State. Per the prepared strategic plan for 2012-2015, which was extended through Fiscal Year 2017, the Agency seeks growth, improvement, and sustainment using objectives-driven process models. Ultimately, the strategic goals and objectives will promote cost efficiency, support local jurisdictions, carry-out the Agency's core values, and advance the State's ability to respond to and recover from disasters.

Agency-wide priorities include:

1. strengthening partnerships with the private sector;
2. overhauling and expanding critical infrastructure/key resource information;
3. renewing the Agency's vision of homeland security and pursued direction and strategies;
4. pursuing new ways to meet the needs of individuals and local governments affected by disasters;
5. conducting an Agency-wide review of bureaus and programs to ensure efficient and effective alignment;
6. improving virtual incident management;
7. enhancing public health and safety through improved training and response capabilities of nuclear safety programs;
8. developing Mobile Support Team partnerships in area of identified capability shortfalls to support response to primary risks and vulnerabilities; and,
9. utilizing technology to incorporate all hazards intelligence into the planning and implementation of Agency functions.

The Agency's goals are:

1. coordinating the State's disaster response;

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

2. protecting public health and safety and the environment from the potentially harmful effects of ionizing radiation;
3. ensuring the State's resilience to disasters through an all hazards approach;
4. leading the State's homeland security strategy; and,
5. providing mission support.

The Agency's objectives are:

1. strengthening the Agency's partnership with the private sector;
2. maintaining and improving emergency response capabilities Statewide;
3. maintaining and improving the Agency's ability to manage and coordinate disasters;
4. supporting disaster recovery efforts of individuals, businesses and local governments;
5. enhancing the Agency's ability to monitor the State's nuclear facilities;
6. preparing for radiological emergencies;
7. responding to and analyzing potential radiological incidents;
8. ensuring the safe use of radioactive materials and radiation producing machines;
9. reducing radon exposure risks to the public;
10. maintaining a robust environment monitoring program;
11. ensuring appropriate decommissioning, decontamination, and safe disposal of radioactive materials;
12. planing and preparing for disasters;
13. helping protect the public from hazardous materials and chemicals;
14. reducing the risk of damage, hardship, loss, or suffering from future disasters;
15. establishing and maintaining long-term strategic solutions to the threats of terrorism and major events;
16. advising the Governor on homeland security matters;
17. identifying and protecting critical infrastructure/key resources;
18. ensuring the Agency operates as effectively and efficiently as possible;
19. protecting and preserving the legal and ethical reputation of the Agency;
20. protecting the Agency's financial integrity;
21. preserving and promoting the Agency's public image;
22. providing strategic Information Technology (IT) vision and leadership and tactical advancement of agency goals through delivery of IT solutions;
23. providing essential support services necessary to achieve the Agency's missions and goals; and,
24. developing, implementing, and maintaining proper internal management controls.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

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

Radiation Protection Fund – 067

Lump Sum: Licensing Facilities

The decrease in expenditures was primarily due to professional service charges paid in Fiscal Year 2016 for continued work on the Kerr-McGee Rare Earth Facility Project, totaling \$108,000. These charges were not repeated in Fiscal Year 2017.

Indoor Radon Mitigation Fund – 191

Lump Sum: Federally-funded State Indoor Radon Abatement Program

Federal funding for the State Indoor Radon Abatement Program was provided in a three year grant, beginning in Fiscal Year 2015 and ending in Fiscal Year 2017. Therefore, the increase in expenditures was primarily due to an increase in reimbursement requests at the end of the grant cycle.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Mitigation Assistance

Expenditures vary year to year based on the number of projects completed. The increase in expenditures was primarily due to the acquisition of flood prone properties, site surveys, asbestos inspections, and abatements for Lake County, totaling \$521,059.

Lump Sum: Federal Projects

Expenditures vary year to year based on the number of projects completed. The increase in expenditures was primarily due to projects completed in Dewitt County and Douglas County, respectively totaling \$54,070 and \$44,436.

Federal Aid Disaster Fund – 491

Awards and Grants: Federal Disaster Declarations

Expenditures vary year to year based on the number of federally declared disasters. The decrease in expenditures was primarily due to fewer disasters occurring in Fiscal Year 2017.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016 (Continued)

Federal Aid Disaster Fund – 491 (Continued)

Awards and Grants: Hazard Mitigation Disaster Relief

Expenditures vary year to year based on the number of projects completed. During Fiscal Year 2017, several grants either expired or were close to expiring. Thus, the increase in expenditures was primarily due to an increase in reimbursement requests before the expiration of the grants, totaling \$6,700,000 in reimbursements.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Hazardous Materials Emergency Preparedness Planning

Expenditures vary year to year based on the number of projects completed. The decrease in expenditures was primarily due to several projects being completed in Fiscal Year 2016 in Logan County, Franklin County, and DuPage County, respectively totaling \$22,901, \$21,128, and \$19,993. These projects were not repeated in Fiscal Year 2017.

Disaster Response and Recovery Fund – 667

Lump Sum: Disaster Response and Recovery

The decrease in expenditures was primarily due to sandbags being purchased in Fiscal Year 2016 as a result of the Governor declaring a disaster on December 30, 2015, totaling \$195,000. This expenditure was not repeated in Fiscal Year 2017.

Homeland Security Emergency Preparedness Fund – 710

Lump Sum: Emergency Preparedness Grant Program

Expenditures vary year to year based on the number of projects completed. The decrease in expenditures was primarily due to fewer disasters occurring in Fiscal Year 2017. This resulted in grants decreasing by \$1,087,000 and payroll expenditures decreasing by \$600,000.

Lump Sum: Terrorism Preparedness and Training

The reimbursement requests associated with grant close outs resulted in a decrease in expenditures in Fiscal Year 2017. During Fiscal Year 2016, the Agency closed out three grant agreements; 2013-SS-00014, 2014-EP-00036, and 2013-UA-00002. During Fiscal Year 2017, the Agency only closed out 2 grant agreements; 2014-SS-00032 and 2015-EP-00027.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015

Radiation Protection Fund – 067

Lump Sum: Licensing Facilities

The decrease in expenditures was primarily due to payroll expenditures being paid from a different fund in Fiscal Year 2016. During Fiscal Year 2015, approximately \$170,000 of payroll expenditures was paid out of this fund.

Indoor Radon Mitigation Fund - 191

Lump Sum: Federally-funded State Indoor Radon Abatement Program

Federal funding for the State Indoor Radon Abatement Program was provided in a three year grant, beginning in Fiscal Year 2015 and ending in Fiscal Year 2017. Therefore, the increase in expenditures was primarily due to an increase in reimbursement requests between year one and year two of the grant cycle.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Mitigation Assistance

Expenditures vary year to year based on the number of projects completed. The increase in expenditures was primarily due to the installation of an emergency generator, totaling \$150,000.

Federal Aid Disaster Fund – 491

Awards and Grants: Hazardous Mitigation Disaster Relief

Expenditures vary year to year based on the number of projects completed. The decrease in expenditures was primarily due to the purchase of properties and construction of a detention basin in Fiscal Year 2015, totaling \$2,784,000. These expenditures were not repeated in Fiscal Year 2016.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Hazardous Materials Emergency Preparedness Training

Expenditures vary year to year based on the number of projects completed. The decrease in expenditures was primarily due to trainings that were completed by the University of Illinois at Springfield in Fiscal Year 2015. These trainings were not repeated in Fiscal Year 2016.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015 (Continued)

Disaster Response and Recovery Fund – 667

Lump Sum: Disaster Response and Recovery

The decrease in expenditures was primarily due to expenditures related to a tornado disaster in Fiscal Year 2015, totaling \$279,000. These expenditures were not repeated in Fiscal Year 2016. In addition, during Fiscal Year 2016, an unexpended grant, totaling \$1,370,000, was returned to the grantor.

Nuclear Safety Emergency Preparedness Trust Fund – 796

Equipment

Equipment expenditures vary year to year based on need. The decrease in expenditures was primarily due to the purchase of ion chamber gamma radiation detectors for the replacement of failed detectors in Fiscal Year 2015, totaling \$102,000. This purchase was not repeated in Fiscal Year 2016.

Electronic Data Processing & Lump Sum: Ordinary and Contingent Expenses

During Fiscal Year 2015, expenses for Electronic Data Processing consulting fees and expenses paid to the Illinois State Police were paid out of the Lump Sum: Ordinary and Contingent Expenses line appropriation. During Fiscal Year 2016, these expenditures were paid out of the Electronic Data Processing line appropriation. This resulted in an increase to the Electronic Data Processing line appropriation and a decrease to the Lump Sum: Ordinary and Contingent Expenses line appropriation in Fiscal Year 2016.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2016

Indoor Radon Mitigation Fund – 191

All Receipts

Revenues vary according to expenditures reimbursed. Participation/expenditures in radon programs vary from year to year and Fiscal Year 2017 expenditures were higher compared to Fiscal Year 2016, resulting in an increase in receipts.

Nuclear Civil Protection Planning Fund – 484

All Receipts

Receipts for this fund fluctuate according to projects completed. In Fiscal Year 2017, the Flood Mitigation Assistance costs for Lake County and Village of La Grange Park were greater than in Fiscal Year 2016, resulting in an increase in receipts.

Federal Civil Preparedness Administrative Fund – 497

All Receipts

Receipts for this fund fluctuate according to projects completed. Several projects were completed in Fiscal Year 2016 in Logan County, Franklin County, and DuPage County. These projects were not repeated in Fiscal Year 2017, resulting in a decrease in receipts.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015

Radiation Protection Fund - 067

Radiation Machine Inspection/Registration

The increase in receipts was primarily due to an increase in the number of radiation machines registered, from approximately 30,000 in Fiscal Year 2015 to 36,000 in Fiscal Year 2016.

Radon Mitigation Installer Tag

The increase in receipts was primarily due to an increase in installations, from approximately 13,000 in Fiscal Year 2015 to 16,000 in Fiscal Year 2016.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015 (Continued)

Disaster Response and Recovery Fund - 667

General Revenue Fund Transfer-In

The decrease in receipts was due to a transfer of funds from the General Revenue Fund for the November 2013 State disaster costs in Fiscal Year 2015. No transfers were made in Fiscal Year 2016. This resulted in a decrease in receipts of \$300,000.

Other State Relief

The decrease in receipts was due to a decrease in the disaster relief provided to other states. During Fiscal Year 2015, the Agency received \$886,218 from the State of Louisiana in response to Hurricane Gustav. However, during Fiscal Year 2015, the Agency received \$6,790 from the State of Missouri for 2015 flood response.

Radioactive Waste Facility Development and Operation Fund - 942

Low Level Waste 13 (A) (B1)

The decrease in receipts was primarily due to a decrease in the amount of waste stored and shipped during the period and the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

Federal Aid Disaster Fund – 491

All Receipts

Receipts for this fund vary according to the disaster declared, size of the disasters, and expenditures submitted for reimbursement. Receipts for both fiscal years were related to Disaster Declarations 4116 and 4157 declared on May 10, 2013, and November 26, 2013, respectively. Due to the timing of the disasters, more reimbursements were received in Fiscal Year 2015 than in Fiscal Year 2016.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

FISCAL YEAR 2017

Radiation Protection Fund – 067

Equipment

Four equipment purchases, totaling \$65,166, were purchased late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

Indoor Radon Mitigation Fund – 191

Lump Sum: Federally-funded State Indoor Radon Abatement Program

There were several projects related to radon awareness and mitigation that were not completed until the latter part of the fiscal year, causing all the project costs to be paid during the Lapse Period.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Federal Projects

There were several federal projects that were not completed until the latter part of the fiscal year, causing all the project costs to be paid during the Lapse Period.

Federal Civil Preparedness Administrative Fund – 497

Lump Sum: Training and Education

The Agency made a lump sum payment to the Federal Emergency Management Agency on August 10, 2017, for training and education costs that occurred prior to June 30, 2017.

September 11th Fund – 588

Lump Sum: Grants, Contracts, and Administration

A large majority of the reimbursement requests related to the applicable grants and contracts were not received until the latter part of the fiscal year, causing the reimbursements to be paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

FISCAL YEAR 2017 (Continued)

Nuclear Safety Emergency Preparedness Fund – 796

Equipment

Fifteen equipment purchases, totaling \$70,711, were purchased late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

Electronic Data Processing

Interagency invoices for statistical services were not received until the latter part of the fiscal year, causing the costs to be paid during the Lapse Period.

Telecommunication Services

Interagency invoices for telecommunication services and equipment were not received until the latter part of the fiscal year, causing the costs to be paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

FISCAL YEAR 2016

Radiation Protection Fund – 067

Contractual Services, Travel, Commodities, Equipment, Electronic Data Processing, Lump Sum: Licensing Facilities, and Lump Sum: Ordinary and Contingent Expenses

The significant spending during the Lapse Period was due to the budget impasse, which caused the Agency to process invoices received during Fiscal Year 2016 after the passage of Public Act 99-0524 on June 30, 2016. As a result, all expenditures were paid during the Lapse Period.

Indoor Radon Mitigation Fund - 191

Lump Sum: Federally-funded State Indoor Radon Abatement Program

There were several projects related to radon awareness and mitigation that were not completed until the latter part of Fiscal Year 2016, causing all the project costs to be paid during the Lapse Period.

Nuclear Civil Protection Planning Fund – 484

Lump Sum: Mitigation Assistance

The reimbursement request for an emergency generator purchased prior to June 30, 2016, was not received until the latter part of Fiscal Year 2016, causing the reimbursement to be paid during the Lapse Period.

Disaster Response and Recovery Fund – 667

Lump Sum: Disaster Response and Recovery

The significant spending during the Lapse Period was due to the budget impasse, which caused the Agency to process invoices received during Fiscal Year 2016 after the passage of Public Act 99-0524 on June 30, 2016. As a result, all expenditures were paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Nuclear Safety Emergency Preparedness Fund – 796

Contractual Services, Travel, Commodities, Equipment, Electronic Data Processing, Telecommunication Services, Operation of Automotive Equipment, Lump Sum: Training and Travel Expenses, and Awards and Grants: Compensation to Local Governments for Expenses Attributable to Implementation and Maintenance of Plans and Programs

The significant spending during the Lapse Period was due to the budget impasse, which caused the Agency to process invoices received during Fiscal Year 2016 after the passage of Public Act 99-0524 on June 30, 2016. As a result, all expenditures were paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Fiscal Years Ended June 30, 2017, 2016, and 2015
(Expressed in Thousands)

(NOT EXAMINED)

Fund	2017							Allowance for Doubtful Accounts
	Aged Accounts Receivable							
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year	Total Receivables	
Radiation Protection Fund - 067	\$ 1	\$ 1	\$ 31	\$ 4	\$ 71	\$ 289	\$ 397	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	63	-	-	-	-	-	63	-
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	-	-	-	1	-	-	1	-
	\$ 64	\$ 1	\$ 31	\$ 5	\$ 71	\$ 289	\$ 461	\$ -

Fund	2016							Allowance for Doubtful Accounts
	Aged Accounts Receivable							
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year	Total Receivables	
Radiation Protection Fund - 067	\$ 54	\$ 3	\$ 6	\$ 8	\$ 99	\$ 287	\$ 457	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	29	-	-	-	-	-	29	-
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	-	-	39	1	-	-	40	-
	\$ 83	\$ 3	\$ 45	\$ 9	\$ 99	\$ 287	\$ 526	\$ -

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Fiscal Years Ended June 30, 2017, 2016, and 2015
(Expressed in Thousands)

(NOT EXAMINED)

Fund	2015							Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year			
Radiation Protection Fund - 067	\$ 132	\$ 21	\$ -	\$ -	\$ 1	\$ 255	\$ 129	\$ 538	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	100	-	-	-	-	-	-	100	-
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	-	-	2	-	-	-	-	2	-
	<u>\$ 232</u>	<u>\$ 21</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 255</u>	<u>\$ 129</u>	<u>\$ 640</u>	<u>\$ -</u>

Note 1: The Radiation Protection Fund's receivables are for licenses and civil penalties. Receivables for all other funds are licenses and fees.

Note 2: Receivables are collected by the Illinois Emergency Management Agency. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**SCHEDULE OF RELEASES AND EXPENDITURES FROM
THE DISASTER RESPONSE AND RECOVERY FUND**

For the Two Years Ended June 30, 2017

(NOT EXAMINED)

FISCAL YEAR 2017

Fund	Event Description	Amount
667	March 2015 Train Derailment	\$ 196
667	December 2015 Flooding	10,106
667	May 2017 Flooding	37,003
	TOTAL	\$ 47,305

FISCAL YEAR 2016

Fund	Event Description	Amount
667	December 2015 Flooding	\$ 245,639
	TOTAL	\$ 245,639

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Agency to pay Fiscal Year 2016 costs using the Agency's Fiscal Year 2017 appropriations for non-payroll expenditures. The Agency did not have any outstanding invoices from Fiscal Year 2016 unpaid after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016. Therefore, the Agency did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs.

In addition, Article 998 of Public Act 100-0021 authorized the Agency to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Agency's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Agency did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Agency did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs and does not intend to use either its Fiscal Year 2017 or Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

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

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

Vendor Payment Program (VPP)

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

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

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

During Fiscal Year 2016 and Fiscal Year 2017, none of the Agency's vendors participated in the Vendor Payment Program (VPP).

Vendor Support Initiative Program (VSI)

During Fiscal Year 2016, the State created the voluntary VSI as an alternative to the VPP for cases where the Agency lacked an enacted appropriation or other legal expenditure authority to present invoices to the State Comptroller for payment. The VSI operated similarly to the VPP, although the Agency was required to determine a participating vendor's invoice (1) would have

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
 PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
 For the Two Years Ended June 30, 2017

(NOT EXAMINED)

met the requirements of the VPP and (2) provided the proper bill date of invoice prior to the qualified purchaser and participating vendor entering into an agreement where the participating vendor received payment for 90% of the receivable balance. The participating vendor, in turn, assigned its rights to the interest due under the Act to the qualified purchaser. After the State Comptroller ultimately paid the invoice after the Agency received appropriations or other legal expenditure authority to pay the invoice, the participating vendor received the remaining 10% due (less any offsets).

During Fiscal Year 2016, the Agency had 5 vendors participate in VSI for 39 invoices, totaling \$146,211. A summary of the amount of transactions by qualified purchaser follows:

**TRANSACTIONS BY
 QUALIFIED PURCHASER**

Qualified Purchaser	Total
A	\$ 34,890
B	60,455
C	41,000
D	5,635
E	4,231
	\$ 146,211

During Fiscal Year 2017, none of the Agency's vendors participated in the Vendor Support Initiative Program (VSI).

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
INTEREST COSTS ON INVOICES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Prompt Payment Interest Costs

The Agency calculates prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016 and Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Agency. The following chart shows the Agency's prompt payment interest incurred related to Fiscal Year 2016 and Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2016, and June 30, 2017, by fund:

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2016

Fund #	Fund Name	Invoices	Vendors	Dollar Value
067	Radiation Protection Fund	94	45	\$ 13,627
191	Indoor Radon Mitigation Fund	4	3	41
667	Disaster Response and Recovery Fund	26	22	6,329
710	Homeland Security Emergency Preparedness Trust Fund	16	13	4,486
796	Nuclear Safety Emergency Preparedness Fund	603	132	46,344
882	Sheffield February 1982 Agreed Order Fund	7	1	672
942	Low-Level Radioactive Waste Facility Development and Operation Fund	1	1	10
		751	217	\$ 71,509

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
INTEREST COSTS ON INVOICES
 For the Two Years Ended June 30, 2017

(NOT EXAMINED)

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2017

Fund #	Fund Name	Invoices	Vendors	Dollar Value
067	Radiation Protection Fund	3	3	\$ 109
191	Indoor Radon Mitigation Fund	2	1	23
667	Disaster Response and Recovery Fund	2	2	63
710	Homeland Security Emergency Preparedness Trust Fund	8	7	3,360
796	Nuclear Safety Emergency Preparedness Fund	40	27	3,659
882	Sheffield February 1982 Agreed Order Fund	4	1	467
942	Low-Level Radioactive Waste Facility Development and Operation Fund	1	1	20
		60	42	\$ 7,701
		60	42	\$ 7,701

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2017

(NOT EXAMINED)

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Revenue Fund - 001	19	22	28
Radiation Protection Fund - 067	29	31	33
Nuclear Civil Protection Planning Fund - 484	1	0	0
Federal Aid Disaster Fund - 491	5	5	5
Federal Civil Preparedness Administrative Fund - 497	1	1	1
Homeland Security Preparedness Trust Fund - 710	26	36	39
Nuclear Safety Emergency Preparedness Fund - 796	72	92	94
Sheffield February 1982 Agreed Order Fund - 882	1	1	1
Low-Level Radioactive Waste Facility Development and Operation Fund - 942	<u>2</u>	<u>2</u>	<u>3</u>
Total Average Full-time Employees	<u><u>156</u></u>	<u><u>192</u></u>	<u><u>204</u></u>

The significant reduction in the number of employees between Fiscal Year 2016 and Fiscal Year 2017 was due to retirements and employees transferring to the Department of Innovation and Technology (DoIT).

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

The following are the Agency's major accomplishments during the two years ended June 30, 2017:

- Coordinated response to tornadoes that resulted in three fatalities and damaged or destroyed more than 700 homes and other structures in LaSalle, Jackson, and White counties in February 2017.
- Coordinated response to flash and major river flooding in May 2017 in Southern Illinois. Flood fighting assistance coordinated through the Agency included 87,000 sandbags, 800 tons of sand, eight offender crews, more than two dozen pumps, plastic, generators, light towers, heavy equipment, and more.
- Continued efforts to enhance student, faculty, and visitor safety at college campuses through the Ready to Respond Campus program. In October 2015, Augustana College and Elgin Community College became the fourth and fifth campuses to achieve the Ready to Respond Campus designation, and in April 2017 Joliet Junior College became the sixth campus to achieve the designation. The Ready to Respond Campus program aims to enhance campus safety through a comprehensive, community-based preparedness and response effort, including public safety officials, campus administration, faculty, and students. In addition, the Charleston and Godfrey became the first two cities in the state to receive the Ready to Respond Community designation after successfully completing the rigorous requirements of that new initiative.
- Partnered with the American Lung Association in Illinois in January 2017 to launch a statewide initiative to help school districts screen school buildings for radon. Under the program, school districts can receive radon detection equipment, assistance with developing a radon testing plan, and guidance on radon detector placement within school buildings. Radioactive radon gas is the second-leading cause of lung cancer in the United States. It's estimated more than 1,100 people in the State develop radon-related lung cancer each year.
- Collaborated with the Central U.S. Earthquake Consortium on the development of the first-ever earthquake kiosk in the Midwest to increase access to earthquake home mitigation information in Southern Illinois through development and placement of an interactive kiosk at the University Mall in Carbondale in February 2017. The kiosk includes information about earthquake hazards in the State, safety tips, and more than 80 how-to videos that demonstrate methods for securing bookshelves, wall-hanging items, water heaters, and other household items. The videos are also available on the Ready

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS

For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Illinois website at www.Ready.Illinois.gov. Two major seismic zones, the New Madrid and the Wabash Valley, are located in Southern Illinois.

- Reorganized the Agency in November 2015 to enhance the Agency's ability to fulfill its important responsibilities and help the Agency deliver exceptional customer service, streamline operations, eliminate duplicative efforts, and boost efficiency.
- In November 2015, the Nuclear Regulatory Commission (NRC) conducted a routine periodic Integrated Materials Performance and Evaluation Program (IMPEP) review of the State's Agreement State Program. The review team determined the State's program is adequate to protect public health and safety and is compatible with the NRC's program.
- Coordinated the State's response to record and near-record flooding and severe storms that affected people in nearly two dozen counties in late December 2015 and early January 2016. The Agency also coordinated the State's successful request for a U.S. Small Business Administration declaration for Christian and Iroquois counties and seven contiguous counties that resulted in more than \$783,000 in low-interest, long-term loans to help people affected by the disaster rebuild and repair their damaged homes.
- Retained national accreditation status from the Emergency Management Accreditation Program (EMAP) by meeting all of the program's 64 required standards. The State first attained the EMAP accreditation in 2006, becoming just the sixth state to achieve the designation. The State's emergency management program also was reviewed and reaccredited in 2010.
- The Agency's radiochemistry laboratory was recognized as a top performer in a proficiency test conducted by the Food Emergency Response Network (FERN) in December 2015. The FERN integrates the national's food-testing laboratories at the local, state, and federal levels and is capable of responding to emergencies involving biological, chemical, or radiological contamination of consumer foods in the United States.
- Distributed new direct reading dosimeters (DRDs) and provided training on their use to more than 200 dosimetry control officers in the areas around the six nuclear power plants in the State. The new DRDs measure exposures at a lower range than previous DRDs, so they will provide greater protection for emergency workers who may be exposed to radiation while responding to a nuclear power plant accident.

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

- Assisted in the search for a missing radioactive well logging source in Southern Illinois in late 2015 and early 2016. The missing device was returned one day after the Agency announced it was seeking to impose penalties and fines against the company that lost it.
- Implemented an initiative at the beginning of 2016 to provide training materials in an electronic-only format. The initiative allows the Agency to lessen its carbon footprint and better support the State's Go Green initiative, while saving taxpayer dollars.
- Continued efforts to increase awareness of personal preparedness. In conjunction with the Illinois Broadcasters Association, developed four web-based videos featuring former *Late Show with David Letterman* personality Alan Kalter.
- Received a grant totaling more than \$14 million from the First Responder Network Authority (FirstNet) to aid the State's efforts to relocate existing emergency response communications systems from Band 14 in preparation for the Nationwide Public Safety Broadband Network. The State's award was more than half of the \$26.8 million FirstNet awarded to eight recipients nationwide.
- Recognized by the State's Grant Accountability and Transparency Unit (GATU) in November 2016 as a best practice for the development of the "Grant Accountability and Transparency Act Sequential Order of Award Delivery." GATU is sharing the Agency's model with all grant-making state agencies.
- Reduced travel costs related to weekly deliveries of liquid nitrogen to the six nuclear power plants in Illinois by installing liquid nitrogen generators at each plant, beginning with the Byron Nuclear Power Station in November 2016. Radiation detectors within the Gaseous Effluent Monitoring System (GEMS) must be cooled continuously by liquid nitrogen.
- Developed a mobile-friendly version of WebEOC in February 2017 to support emergency management and public safety efforts.
- Identified goods and services potentially needed during response and recovery efforts and then worked with the Department of Central Management Services (CMS) to have these items bid through proper procurement channels, contracted for, and made available through the CMS Joint Purchasing Program. This effort, which was launched in May 2017, will help participants save time and money when purchasing many commodities, services, and equipment, as well as significantly reduce their administrative expenses by avoiding the time-consuming competitive bid process.