

# LEGISLATIVE AUDIT COMMISSION



Review of  
Department on Aging  
Two Years Ended June 30, 2016

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**REVIEW: 4482  
DEPARTMENT ON AGING  
TWO YEARS ENDED JUNE 30, 2016**

**FINDINGS/RECOMMENDATIONS - 14**

**ACCEPTED - 9  
IMPLEMENTED - 5**

**REPEATED RECOMMENDATIONS - 5**

**PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 9**

This review summarizes the auditors' report on the Department on Aging for the two years ended June 30, 2016, filed with the Legislative Audit Commission on May 25, 2017. The auditors performed a compliance examination in accordance with State law and *Government Auditing Standards*.

The Department on Aging was created by the State Legislature in 1973 for the purpose of improving the quality of life for Illinois' senior citizens by coordinating programs and services enabling older persons to preserve their independence as long as possible. It is the single State agency in Illinois authorized to receive and dispense Federal Older Americans Act funds through area agencies on aging and community-based service providers. Appendix A presents statistical information on the Department's State Community Care Program. The average monthly caseload in FY16 was 83,983. The average caseload in FY99 was 35,803.

The Director of the Department during the first year of the audit period was Dr. John K. Holton. He served from October 2011 until June 2015. After his departure, Jennifer Reif served as Acting Director for about two months and Kristine Smith served as Acting Director for about four months. Then, Jean Bohnhoff was appointed Director effective February 1, 2016. Director Bohnhoff was not previously associated with the Department on Aging; however, she previously led the Effingham City/County Committee on Aging for almost 10 years. The average number of persons employed by the Department was as follows:

<b>Division</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>
Executive Office	15	14	13
Division of Home and Community Service	48	43	34
Division of Planning, Research and Development	9	6	7
Division of Finance and Administration	15	15	16
Division of Communications and Outreach	45	35	32
Division of Benefits Eligibility Assistance Monitoring	8	22	21
Information Technology	21	23	20
<b>TOTAL</b>	<b>161</b>	<b>158</b>	<b>143</b>

## Expenditures From Appropriations

During FY16, the Department operated without enacted appropriations until PA99-0409 and PA99-0524 were signed into law in August 20, 2015 and June 30, 2016, respectively. During the budget impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* ordered the Comptroller to draw and issue warrants for wages of State employees at their normal rates of pay. The Department incurred non-payroll obligations which the Department was unable to pay until the passage of the Public Acts listed above. Public Act 99-524 authorized the Department to pay FY16 costs using FY17 appropriations for non-payroll expenditures.

- The Department planned to expend almost \$325 million on 13,303 vouchers from FY17 appropriations to cover FY16 costs.
- During FY16, one vendor participated in the VSI program.
- The Department incurred about \$8 million in prompt payment of interest.

The General Assembly appropriated a total of \$940,675,100 to the Department for FY16. Of the total appropriation, \$835,237,100, or 88.8%, was from the General Revenue Fund, with 10.5% from the Services for Older Americans Fund and four other funds. In FY16, the stopgap budget did not include specific operational line item appropriations for GRF. Total expenditures in FY16 were \$710,679,592, compared to \$1,032,244,803 in FY15, a decrease of \$321.5 million, or 31.1%. Approximately \$698.8 million was expended for grant purposes, while the remaining \$11.8 million was expended for operating expenses.

Appendix B presents a summary of appropriations and expenditures for FY16 through FY14. According to the audit report, significant decreases in expenditures of \$1.6 million in operating expenses and \$28.2 million in operations grants occurred in GRF due to the budget impasse. GRF Grants-in-Aid decreased \$94.8 million in FY16 compared to FY15. The Community Care Program received no appropriations from the Commitment to Human Services Fund for FY16 which amounted to a loss of \$84.5 million. The Long Term Care Ombudsman Fund also had a reduced appropriation of \$1.2 million in FY16 compared to FY15.

Lapse period expenditures were 8.8%, or \$62.8 million in FY16.

## Cash Receipts

Appendix C is a summary of cash receipts of the Department for FY16 through FY14. Total cash receipts were \$61.4 million in FY16 compared to \$67.1 million in FY15, a decrease of almost \$5.7 million, or 8.34%. The changes in cash receipts in the Older Americans Fund were due to timing of federal reimbursements. The Senior Health Insurance Program receipts decreased due to a federal extension to fund providers in FY15.

## Property and Equipment

Appendix D is a summary of property and equipment transactions of the Illinois Department on Aging during the period under review. The balance of \$771,026 was identical at the end of FY16 and FY15 because no new equipment was purchased in FY16.

## Accountants' Findings and Recommendations

Condensed below are the 14 findings and recommendations presented in the report. There were five repeated recommendations. The following recommendations are classified on the basis of updated information provided by Nicholas Barnard, Chief Internal Auditor, Department on Aging, in a memo received December 29, 2017.

### Accepted or Implemented

- 1. Strengthen controls to ensure that initial and ongoing reviews of eligibility and annual reporting for the enhanced reimbursement rate are conducted properly, in a timely manner, and in accordance with the Illinois Administrative Code. Also, ensure required information is obtained from providers and maintained to support agency determinations. (Repeated-2010)**

**Finding:** The Department on Aging (Department) lacked adequate controls and monitoring over eligibility determinations and payments made to service provider agencies (providers) that applied for and received a special hourly rate under the Community Care Program.

Public Act 095-0713, effective July 1, 2008, authorized the Department to pay vendors providing homemaker, chore, and housekeeping services an additional \$1.61 per hour (enhanced rate) for the purpose of providing health insurance coverage to their employees and to those employees' dependents. For the two fiscal years under examination, the Department has paid providers approximately \$90 million for the enhanced rate payments.

According to the Illinois Administrative Code, providers must provide a certification showing that they offer, or will offer, health insurance coverage to all direct service workers who have worked a specified amount of time and that at least one quarter of those workers accept the offer of health insurance.

During testing, auditors noted the following:

- Six of fourteen (43%) providers tested did not submit required annual eligibility documentation or financial reports to the Department during the

**Accepted or Implemented – continued**

examination period even though they continued to receive the enhanced rate payments from the Department.

- One of fourteen providers tested submitted a Direct Service Worker Health Insurance Certification (DSWHIC) form to the Department that did not satisfy the requirement of at least one quarter of total direct service workers accepting the health insurance offered.

Department officials stated the issues noted were due to inadvertent oversight due to a vacancy in the position responsible for this work and competing priority assignments for other available staff in the Fiscal Office.

Failure to ensure accuracy and completeness of eligibility determinations and verification of expenses can lead to provider overpayments. Failure to timely obtain, maintain, and review DSWHIC forms increases the risk that incorrect or excessive enhanced payments will not be prevented or detected.

**Response:** Accepted. Discussions within the Department regarding controls that are currently in place for monitoring of the enhanced rate need to be reviewed for improved efficiencies. The Department has strengthened their efforts to ensure compliance by the providers to submit the necessary verification documents. Additionally, the Department needs to review the imposition of contract sanctions. The Department will continue its efforts to obtain documentation even after termination of the provider contract to close out the final allowable expenditures payable to the provider.

**2. Work with other State agencies to obtain timely data and implement internal controls to ensure compliance with reporting requirements contained in the Illinois Act on Aging. (Repeated-2006)**

**Finding:** The Department failed to timely file a required report on the Minority Senior Citizen Program.

During testing, auditors noted the FY14 report due in September 2015 was submitted in a timely manner; however, the FY13 report that was due September 30, 2014 was not filed until April 29, 2015, 211 days late.

Department officials stated the filing of the report was not timely due to unexpected delays in completing publication, staffing constraints and competing priorities.

**Updated Response:** Implemented. The FY15 and FY16 reports were submitted timely.

**3. Finalize the agreement to provide member data to the State Board of Elections as required by the Election Code.**

**Finding:** The Department failed to enter into an agreement with other State agencies and provide information necessary to transmit member data under the Electronic Registration Information Center (ERIC) Membership Agreement.

During testing, the auditors noted the Department did not enter into an agreement with the required agencies. In addition, the director has not delivered the required information to the State Board of Elections as there is only a draft agreement in place.

Department officials stated they had a lack of sufficient resources to dedicate to this area.

**Response:** Accepted. The Department does have the information compiled and ready to provide. However, the Department has not received assurances from the State Board of Elections ensuring that no violations of confidentiality will occur.

**Updated Response:** Accepted. A letter was sent to the State Board of Elections from the Department on Aging requesting written confirmation that the ERIC agreement is not necessary.

**4. Develop controls to ensure requests for funding from the General Assembly are made in order to comply with the Illinois Act on Aging or seek a legislative remedy to the current statutory requirement.**

**Finding:** The Department failed to request funding from the General Assembly in order to make a grant to an institution of higher learning. During testing, the auditors noted the Illinois Act on Aging requires the Department to make a grant to an institution of higher learning to study the feasibility of establishing and implementing an affirmative action employment plan for the recruitment, hiring, training and retraining of persons 60 or more years old for jobs for which their employment would not be precluded by law; however, the Department did not request appropriation on their Illinois Legislative Narrative Statement during FY15 or FY16.

Department officials stated the Department has not issued a grant to study the feasibility of an affirmative action employment plan for seniors because it does not have an appropriation for such purpose.

**Response:** Accepted. The Department will seek a legislative remedy as the Department firmly believes making this grant will result in non-compliance with the grants Accountability and Transparency Act.

**Updated Response:** Accepted. Sent cleanup language to remedy the finding in legislative proposal 2411.

**Accepted or Implemented – continued**

**5. Develop and implement an electronic method to make required information available.**

**Finding:** The Department failed to implement an electronic method to transmit documentation.

Auditors noted the Department contracts with a consultant to perform evaluations of their entire Choices for Care/ Pre-Admission Screening Process; however, they have not yet implemented an electronic method to transmit the documentation.

Department officials stated the implementation has been delayed by the change in administration, other competing priorities at the Department, and an effort to incorporate the electronic availability of the pre-screen information into a larger IT system overhaul at the Department.

**Updated Response:** Accepted. The goal is for program staff at IDoA to provide IT the information needed early in 2018. IT has stated that when they receive what is required for them to assist, they will implement the electronic sharing of prescreen information to the network.

**6. Develop and implement the Adult Protective Service Registry.**

**Finding:** The Department failed to implement the Adult Protective Service Registry (Registry) for caregivers involved in deaths caused by abuse or neglect.

The Adult Protective Services Act states if the law enforcement agency, coroner, or medical examiner determines the reported death was caused by abuse or neglect by a caregiver, the law enforcement agency, coroner, or medical examiner shall inform the Department, and the Department shall report the caregiver's identity on the Registry as described in the Act.

The Act requires the Department, in order to protect individuals receiving in-home and community-based services, establish a Registry that will be hosted by the Department of Public Health on its website effective January 1, 2015, and, if practicable, shall propose rules for the Registry by January 1, 2015.

The Act states access to and use of the Registry shall be limited to the Department, the Department of Healthcare and Family Services, the Department of Human Services, and the Department of Public Health and providers of direct care as described in subsection (a-10) the Act. These State agencies and providers shall not hire, compensate either directly or on behalf of a participant, or utilize the services of any person seeking to provide direct care without first conducting an online check of whether the person has been placed on the Registry.



**REVIEW: 4482**

Department officials stated various resource limitations have been a barrier for the implementation of the Registry by the Department, including the need to (1) initiate trailer legislation (P.A. 98-1039), (2) hire and train staff for vacancies in program area and legal office; (3) design, develop, test, and maintain an internal data base for abuser information and interface to link with the Health Care Worker Registry at the Department of Public Health; (4) open dialogue with other agencies to explore possible collaboration relating to the administrative hearing functions; (5) prepare form updates, new notices, and appropriate training modules; (6) draft administrative rules for promulgation, which were published for first notice, but not moved to second notice based on accepted public comments and preliminary feedback from the Joint Committee on Administrative Rules; and (7) respond to other competing work priorities, including budgetary issues and litigation.

**Updated Response:** Accepted. The rules process is underway to implement rules related to the Adult Protective Services Registry. First notice will occur in early 2018.

**7. Re-evaluate procedures to ensure timely completion of employee performance evaluations. (Repeated-2012)**

**Finding:** The Department did not conduct employee performance evaluations in accordance with the Illinois Administrative Code.

Auditors reviewed 50 employee personnel files and noted 36 (72%) employee files did not contain a completed performance evaluation for at least one of the fiscal years under examination. Of the 36 exceptions noted, 17 were not completed at all and 19 were completed over 30 days after the end of the period under examination.

Department officials stated the untimely employee evaluations were due to an insufficient system to notify management when evaluations were due.

**Updated Response:** Accepted. This has been a focus for the Department recently and the Department continues to strive to get performance evaluations completed in a timely manner.

**8. Strengthen controls for monitoring of service provider activities by following-up on delinquent audit reports in order to determine whether the funds were utilized in accordance with the purpose of the program.**

**Finding:** The Department did not adequately monitor its service providers.

During testing of 16 Community Care Program service providers, which received \$189,990,633 from the Department during the examination period, auditors noted that the Department had not received annual audit reports for two of the service providers for FY15. The service providers received \$14,570,694 in FY15.

**Accepted or Implemented – continued**

Department officials stated the issue noted was due to an inadvertent oversight due to staff vacancies and competing priority assignments for other available staff in the Fiscal Office.

**Updated Response:** Implemented. Since the audit, an individual has been hired to track and review submitted audits.

**9. Implement procedures to ensure complete and accurate information is reported to the Comptroller on the accounting reports.**

**Finding:** The Department did not prepare and submit accurate accounting reports (Generally Accepted Accounting Principles (GAAP) reporting forms) to the Office of the Comptroller for FY16. In addition, the information reported on the GAAP reporting forms did not agree with the information reported on the Department prepared Schedule of Expenditures of Federal Awards (SEFA).

During testing, auditors noted the following:

- The Department did not accurately report receipt amounts on the SCO-563 for Fund 0396. The receipts were overstated by \$115,030 compared to the Department's receipt records.
- The Department did not accurately report expenditure amounts on the SCO-563 for Fund 0618. The expenditures were understated by \$245,166 compared to the Department's expenditure records.
- The Department reported two programs on the Department prepared SEFA 10.555 National School Lunch Program for \$1,728,000 and 10.560 State Administrative Expenses for Child Nutrition for \$76,000. However, on the SCO-563 for Fund 0618 these were combined and reported as 10.555 National School Lunch Program for \$1,804,000.

Department officials stated there have been changes in staff, office locations, and movement of files between the preparation of the GAAP packages and the audit which have resulted in inadvertent gaps in knowledge and the inability to retrieve all requested supporting documentation.

**Updated Response:** Implemented. Consultants were hired to assist with GAAP packages and reporting.

**10. Strengthen internal controls over the recording and reporting of State property by reviewing inventory and recordkeeping practices to ensure**

**compliance with statutory and regulatory requirements. Further, ensure all equipment is accurately and timely recorded on the Department's property records.**

**Finding:** The Department did not exercise adequate control over the purchase, recording, and reporting of State Property. Auditors noted the following during a review of the Department's equipment records:

- For 13 of 25 (52%) equipment items selected for observation, totaling \$55,483, the items were either transferred to surplus or not located, and could not be viewed. These items have not been removed from the inventory listing as of June 30, 2016.
- For eight of 21 (38%) equipment deletions tested, totaling \$20,477, the Department did not retain documentation to support the equipment items were transferred to surplus.
- One automobile sent to surplus during FY16 was not removed from the inventory listing timely. The automobile was sent to surplus on December 1, 2015 and was still listed on the Department's records as of June 30, 2016.
- Three of six automobiles on the Department's automobile listing were not reported on the inventory listing as of June 30, 2016.

Department officials stated noncompliance resulted from inadvertent oversight due to a vacancy in the position(s) responsible for this work and competing priority assignments for other available staff in the Fiscal Office.

**Updated Response:** Accepted. This is an ongoing effort where progress has been made. A new process is being developed to maintain better Property Control going forward.

**11. Establish an internal audit program and retain a Chief Internal Auditor as required. (Repeated-2014)**

**Finding:** The Department did not maintain an internal audit function as required by the Fiscal Control and Internal Auditing Act.

During testing, auditors noted the Department did not maintain a full-time program of internal auditing as the Chief Internal Auditor (CIA) position was vacant from April 16, 2013 through December 7, 2014. As a result of the vacancy and having no additional internal audit staff, a full audit plan was not performed and all systems were not reviewed during the two-year period.

**Accepted or Implemented – concluded**

Department officials stated that due to the limited number of qualified and interested candidates, the Department has been unable to fill the position of CIA for the time period of April 16, 2013 through December 7, 2014.

**Updated Response:** Implemented. A Chief Internal Auditor was hired April 2017.

**12. Continue working with the State Board of Elections to enter into an agreement to ensure proper data sharing with the voter registration system.**

**Finding:** The Department failed to enter into a finalized agreement with the State Board of Elections.

During testing, auditors noted the Department did not have a finalized agreement with the State Board of Elections. In the interim they have a link on their Benefits Access Application system that directs applicants to voter registration.

Effective June 1, 2015, the Illinois Act on the Aging requires the Director of the Department to make information available to the State Board of Elections as may be required by an agreement the State Board of Elections has entered into with a multi-state voter registration list maintenance system.

Department officials stated the Department has been working with the State Board of Elections; however, the Department had concerns that sharing the information may be in violation of its confidentiality requirements. Other competing priorities at the Department have slowed the process.

**Response:** Accepted. Although the Department did not finalize an agreement with the State Board of Elections, the Department does have the information compiled and ready to provide. However, the Department has not received assurances from the State Board of Elections ensuring that no violations of confidentiality will occur.

**Updated Response:** Accepted. A letter was sent to the State Board of Elections from the Department on Aging requesting written confirmation that the Electronic Registration Information Center (ERIC) agreement is not necessary.

**13. Implement procedures to ensure monthly reconciliations are performed and any discrepancies noted are corrected in a timely manner.**

**Finding:** The Department did not reconcile the Department's receipt records with those of the Office of the Comptroller.

## REVIEW: 4482

During testing, auditors noted the Department did not perform any of the 24 required monthly reconciliations of Department receipt records with the Comptroller's Monthly Revenue Status Report (SB04) during the examination period. Total receipts were \$67,131,687 for FY15 and \$61,438,950 for FY16.

Department officials stated the issue noted was due to staff vacancies and oversight.

**Updated Response:** Implemented. The reconciliations are now being performed.

14. **Develop and implement disaster recovery and business continuity plans which reflect the Department's current environment and align with management's intentions. Additionally, work with (and provide essential information to) the Department of Central Management Services and the Department of Innovation and Technology to ensure plans, facilities, and other operational provisions are appropriately aligned. Once plans have been developed and implemented, ensure plans are tested at least annually. (Repeated-2014)**

**Finding:** The Department carries out its mission through the use of Information Technology; however, it had not provided adequate planning for the recovery of its applications and data.

The Department's Disaster Recovery Plan had not been updated since March 2012 and did not reflect the current environment. Additionally, recovery testing had not been conducted in the audit period. Furthermore, the Department had not provided essential recovery information to the Department of Central Management Services during the audit period.

Department officials stated the noncompliance was due to Information Technology consolidation and the Department waiting for direction.

**Updated Response:** Accepted. The Department will continue to work with DoIT to implement a disaster recovery plan. The Department is currently without a Chief Information Officer, but this will be a priority once a new CIO is hired.

### Emergency Purchases

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...." The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious

## **REVIEW: 4482**

disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 3 business days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General. The affidavit is to set forth the circumstance requiring the emergency purchase. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

The Department filed no affidavits for emergency purchases in FY15 or FY16.

### **Headquarters Designations**

According to a report submitted on July 5, 2016, the Department indicated that no employees spent more than 50% of their working time at locations other than their official headquarters.

**REVIEW: 4482  
DEPARTMENT ON AGING  
TWO YEARS ENDED JUNE 30, 2016**

**APPENDIX A**

**Annual Statistics**

	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>
Average Monthly Caseload (1)	<u>83,983</u>	<u>83,632</u>	<u>85,117</u>
Percentage of Males	29%	28%	29%
Percentage of Females	71%	72%	71%
Percentage of Clients over 75 Living Alone	53%	54%	54%
Percentage of Ethnic/Minority	54%	54%	54%
Average Cost Per Client Per Month (3)	\$ 878	\$ 859	\$ 869
<b>Average Unit Cost</b>			
Homemaker (Per Hour)	\$ 17.14	\$ 17.14	\$ 17.14
Adult Day Care (Per Hour)	\$ 9.02	\$ 9.02	\$ 9.02
Adult Day Service Transportation (one way trip)	\$ 8.30	\$ 8.30	\$ 8.30
<b>Prospective Nursing Home Cases (2)</b>			
Number of Cases Prescreened	121,325	120,336	99,891
Number of Face-to-Face Screens	121,315	120,277	99,654
Number of Non Face-to-Face Screens	10	59	237
<b>Output Indicators</b>			
Total Assessments Conducted	248,597	242,963	244,816
Number of Deinstitutionalizations Conducted	206	20	210
Homemaker Service (Units of Service)	43,392,890	42,407,588	42,562,098
Adult Day Service	2,305,910	2,475,530	2,617,622
<b>Efficiency/Cost Effective Indicators</b>			
CCP Average Monthly Caseload	83,983	86,632	85,117
CCP Average Monthly Cost of Care	\$ 878	\$ 859	\$ 869
Average Monthly Cost of Medicaid Nursing Home	\$ 3,100	\$ 2,998	\$ 2,791

(1) Average monthly caseload refers to CCP clients who received a paid service for that month. This count is adjusted to include clients who receive service through the Managed Care and Community-Based Residential facility demonstration projects.

(2) Subsection G.12., DIVERSIONS FROM INSTITUTIONAL CARE, of the approved Home and Community-Based Services Waiver for the Elderly Population, which is currently in effect, stated in part: "The present caseload represents persons deflected from nursing home placement during the current waiver." Accordingly, all clients of the CCP are considered to be prospective nursing home cases who have been diverted from institutional care.

(3) Average Cost per Client per Month is calculated by taking total community care program expenditures attributable to the fiscal period divided by the average monthly caseload.

REVIEW: 4482  
DEPARTMENT ON AGING  
TWO YEARS ENDED JUNE 30, 2016

APPENDIX B

Summary of Appropriations and Expenditures

<u>Appropriations</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>
General Revenue Fund	\$ 835,237,100	\$ 912,097,445	\$ 1,030,854,300
Senior Health Insurance Program Fund	2,300,000	3,000,000	3,000,000
Services for Older Americans Fund	98,593,000	98,589,100	82,638,000
Commitment to Human Services Fund	-	96,772,500	-
Long Term Care Ombudsman Fund	2,600,000	3,000,000	3,000,000
Tobacco Settlement Recovery Fund	1,600,000	1,600,000	1,600,000
State Projects Fund	345,000	2,345,000	345,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 940,675,100</b>	<b>\$ 1,117,404,045</b>	<b>\$ 1,121,437,300</b>
<b><u>General Revenue Fund - Operating Expenses</u></b>			
Personal Services	\$ 5,462,652	\$ 5,199,669	\$ -
Retirement, State contribution to SERS	-	-	-
Social Security	401,954	382,758	-
Contractual Services	-	1,409,370	-
Travel	-	45,954	-
Commodities	-	11,795	-
Printing	-	-	-
Equipment	-	3,200	-
EDP	-	39,829	-
Telecommunications	-	326,169	-
Automotive	-	6,781	-
Operations Grants:			
Elder Abuse and Neglect Act	546,344	16,217,251	-
Senior Employment Specialist Program	-	190,300	-
Grandparents Raising Grandchildren Program	-	297,845	-
Home Delivered Meals	-	11,623,200	-
Specialized Training Program	-	18,109	-
Monitoring and Support Services	-	52,950	-
Illinois Council on Aging	-	11,685	-
Benefits, Eligibility, Assistance and Monitoring	590,925	1,095,915	-
Administrative Expenses of the Senior Meal Program	27,818	19,862	-
Senior Helpline	1,359,870	1,242,868	-
Operational expenses	-	-	38,186,973
<b>GRF - Operating Expenses</b>	<b>\$ 8,389,563</b>	<b>\$ 38,195,510</b>	<b>\$ 38,186,973</b>
<b><u>Older Americans Fund - Operating Expenses</u></b>			
Personal Services	666,709	739,814	893,887
Retirement, State contribution to SERS	305,190	309,650	362,453
Social Security	49,408	54,733	66,131
Group Insurance	151,436	150,188	199,486
Contractual Services	67,324	50,360	50,165
Travel	6,685	11,995	20,433
Electronic Data Processing	38,956	19,110	51,044
Commodities	220	-	-
Telecommunications	16,429	-	316
Administrative Expenses for the Senior Meal Program	96,752	139,967	95,426
Training and Conference Planning	9,524	50,199	80,600
Discretionary Government Projects	1,879,872	1,696,985	522,160
Training Services	13,309	94,403	26,653
Administrative Expenses of Title V Grant	155,353	163,668	154,399
<b>Older Americans Fund-Operating Expenses</b>	<b>3,457,167</b>	<b>3,481,072</b>	<b>2,523,153</b>
<b>Total Operating Expenses</b>	<b>11,846,730</b>	<b>41,676,582</b>	<b>40,710,126</b>



Appendix B - continued

	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>
<b><u>Grants-in-Aid</u></b>			
Retired Senior Volunteer Program	-	539,400	551,800
Planning and Service Grants to Area Agencies on Aging	-	7,548,300	7,722,000
Foster Grandparent Program	-	235,975	241,400
Long-Term Care Systems Development	-	238,300	243,800
Ombudsman Program	-	1,137,364	-
Community Based Services to Area Agencies on Aging	-	734,300	751,200
Community Care Program	553,918,478	727,062,609	826,116,499
Capitated Care Coordination	-	28,335,299	6,345,037
Comprehensive Care Coordination	61,197,475	52,798,420	54,675,248
Balancing Incentive Program	-	2,399,282	-
Colbert Consent Decree	23,072,744	20,916,496	-
Adult Food Care Program	99,753	101,274	93,621
Employment Services	3,017,532	3,108,521	3,087,705
Congregate Meals/Home Delivered Meals Program	21,710,494	23,808,308	20,396,125
Social Services	16,848,514	16,339,638	16,939,127
National Lunch Program	1,725,484	1,606,377	1,497,488
National Family Caregiver Support Program	5,360,953	5,645,766	4,467,705
Prevention of Elder Abuse, Neglect and Exploitation	203,576	204,865	173,936
Long Term Care Ombudsman Services for Older Americans	496,797	684,029	541,263
Prevention Health	814,880	601,205	744,907
Nutrition Services Incentive Program	6,944,024	6,504,670	4,975,591
<b>Total Grants-in-Aids</b>	<b>695,410,704</b>	<b>900,550,398</b>	<b>949,564,452</b>
<b>Senior Health Insurance Program Fund</b>	<b>1,330,306</b>	<b>2,114,557</b>	<b>962,418</b>
<b><u>Commitment to Human Services Fund</u></b>	<b>-</b>	<b>84,522,820</b>	<b>-</b>
<b><u>Long Term Care Ombudsman Fund</u></b>	<b>483,966</b>	<b>1,745,264</b>	<b>1,115,260</b>
<b><u>Tobacco Settlement Recovery Fund</u></b>			
Senior Health Assistance	1,589,743	1,600,000	1,600,000
<b><u>State Projects Fund:</u></b>			
Private Partnership Projects Expense	18,143	35,182	2,520
<b>Total Grants</b>	<b><u>698,832,862</u></b>	<b><u>990,568,221</u></b>	<b><u>1,902,809,102</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 710,679,592</u></b>	<b><u>\$ 1,032,244,803</u></b>	<b><u>\$ 1,943,519,228</u></b>

REVIEW: 4482  
DEPARTMENT ON AGING  
TWO YEARS ENDED JUNE 30, 2016

APPENDIX C

**Cash Receipts**

	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>
<b><u>General Revenue Fund</u></b>			
Miscellaneous Reimbursements	170	197	2,481
Prior Year Refunds Deposited in Current Year	428,479	107,949	363,954
<b>Total Receipts - Fund #001</b>	<b>428,649</b>	<b>108,146</b>	<b>366,435</b>
<b><u>Senior Health Insurance Program</u></b>			
	1,315,365	2,022,067	1,008,976
<b><u>Older Americans Fund</u></b>			
U.S. Department of Health and Human Services	54,436,348	59,999,379	47,916,233
U.S. Department of Agriculture	1,903,671	1,772,352	1,674,625
U.S. Department of Labor	3,306,543	3,202,347	3,189,938
Grantee Interest Income	959	-	1,118
Federal Stimulus Package	-	1,157	20
Prior Year Refunds Deposited in Current Year	36,411	26,024	74,731
<b>Total Receipts - Fund #618</b>	<b>59,683,932</b>	<b>65,001,259</b>	<b>52,856,665</b>
<b><u>Commitment to Human Services</u></b>			
Prior Year Funds	1,029	-	-
<b><u>Long Term Care Ombudsman Fund</u></b>			
Prior year refunds	9,743	-	40,179
<b>Total Cash Receipts Per Agency - Fund #830</b>	<b>9,743</b>	<b>-</b>	<b>40,179</b>
<b><u>Tobacco Settlement Recovery Fund</u></b>			
Prior Year Refunds Deposited in Current Year	232	215	1,403
<b>TOTAL RECEIPTS - ALL FUNDS</b>	<b>\$ 61,438,950</b>	<b>\$ 67,131,687</b>	<b>\$ 54,273,658</b>

REVIEW: 4482  
DEPARTMENT ON AGING  
TWO YEARS ENDED JUNE 30, 2016

APPENDIX D

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Summary of Property and Equipment

	<u>FY16</u>	<u>FY15</u>
<b>Beginning Balance, July 1</b>	<b>\$ 771,026</b>	<b>\$ 778,587</b>
Additions -		
Equipment Purchased	-	117,708
Total Additions	<u>-</u>	<u>117,708</u>
Deductions -		
Transferred Out	-	124,047
Deletions	-	1,222
Total Deductions	<u>-</u>	<u>125,269</u>
<b>Ending Balance, June 30</b>	<b><u>\$ 771,026</u></b>	<b><u>\$ 771,026</u></b>

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