



**STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND
PROFESSIONAL REGULATION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

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



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STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

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DEPARTMENT OFFICIALS

Secretary (Acting) (4/1/2021 – Present)	Mario Treto Jr.
Secretary (2/26/2019 – 3/31/2021)	Deborah Hagan
Secretary (Acting) (1/15/2019 – 2/25/2019)	Jessica Baer
Secretary (2/9/2015 – 1/14/2019)	Bryan Schneider
Chief of Staff (1/1/2020 – Present)	Michael Morthland
Chief of Staff (6/16/2019 – 12/31/2019)	Vacant
Chief of Staff (4/1/2019 – 6/15/2019)	C. Hunter Wiggins
Chief of Staff (2/22/2016 – 3/31/2019)	Brandon Purcell
Chief Financial Officer (Acting) (1/13/2020 – Present)	S. Thanh Melick
Chief Financial Officer (1/1/2020 – 1/12/2020)	Vacant
Chief Financial Officer (12/11/2017 – 12/31/2019)	Emmett Hamilton
General Counsel (6/16/2019 – Present)	C. Hunter Wiggins
General Counsel (2/1/2017 – 6/15/2019)	Dina Masiello
Senior Deputy General Counsel (5/4/2020 – Present)	Beth Compton
Senior Deputy General Counsel (3/7/2020 – 5/3/2020)	Vacant
Senior Deputy General Counsel (6/15/2019 – 3/6/2020)	Dina Masiello
Senior Deputy General Counsel (4/8/2019 – 6/14/2019)	Vacant
Senior Deputy General Counsel (10/16/2016 – 4/7/2019)	Sherry Eshoo
Director of Administrative Services (8/27/2019 – Present)	Vacant
Director of Administrative Services (8/1/2018 – 8/26/2019)	Calvin Hodgson
Director of Administrative Services (4/1/2015 – 7/31/2018)	Mike Leslie
Director Information Technology (11/1/2019 – Present)	Susan Kunz
Director Information Technology (6/22/2019 – 10/31/2019)	Vacant
Director Information Technology (4/10/2017 – 6/21/2019)	Sean O’Kelly
Director Legislative Affairs (4/1/2019 – Present)	Robert Dixon
Director Legislative Affairs (1/1/2019 – 3/31/2019)	Vacant
Director Legislative Affairs (2/4/2015 – 12/31/2018)	John Webb
Director Division of Professional Regulation (6/17/2019 – Present)	Cecilia Abundis
Director Division of Professional Regulation (5/1/2019 – 6/16/2019)	Vacant
Director Division of Professional Regulation (9/6/2016 – 4/30/2019)	Jessica Baer
Director Division of Financial Institutions (6/14/2013 – Present)	Francisco Menchaca

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Director Division of Banking (6/17/2019 – Present)	Chasse Rehwinkel
Director Division of Banking (5/20/2019 – 6/16/2019)	Vacant
Director Division of Banking (3/7/2016 – 5/19/2019)	Kerri Doll
Director Division of Real Estate (Acting) (4/1/2021 – Present)	Laurie Murphy
Director Division of Real Estate (3/11/2019 – 3/31/2021)	Mario Treto, Jr.
Director Division of Real Estate (1/15/2019 – 3/10/2019)	Vacant
Director Division of Real Estate (1/15/2016 – 1/14/2019)	Kreg Allison

Department Offices are located at:

Bicentennial Building
320 West Washington Street 3rd Floor
Springfield, IL 62786

James R. Thompson Center
100 West Randolph, 9th Floor
Chicago, IL 60601

9511 Harrison Street, Suite LL50
Des Plaines, IL 60016



Illinois Department of Financial and Professional Regulation

Office of the Secretary

JB PRITZKER
Governor

MARIO TRETO, JR.
Acting Secretary

Management Assertion Letter

April 9, 2021

Sikich LLP
3201 West White Oaks Dr., Suite 102
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Department of Financial and Professional Regulation (Department). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, Department of Financial and Professional Regulation's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the State of Illinois Department of Financial and Professional Regulation has materially complied with the specified requirements listed below.

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

Yours truly,

Illinois Department of Financial and Professional Regulation

SIGNED ORIGINAL ON FILE

Mario Treto Jr., Acting Secretary

SIGNED ORIGINAL ON FILE

S. Thanh Melick, Acting Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

C. Hunter Wiggins, Legal Counsel

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
<u>Findings</u>	<u>Report</u>	<u>Reports</u>
Findings	14	14
Repeated Findings	6	5
Prior Recommendations Implemented or Not Repeated	8	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	13	2018	Inadequate Internal Audit Function	Material Noncompliance and Material Weakness
2020-002	17	2018/ 2004	Department Boards and Committees not Fully Staffed	Noncompliance and Significant Deficiency
2020-003	20	2018/ 2016	Noncompliance with Savings Bank Act and Illinois Banking Act	Noncompliance and Significant Deficiency
2020-004	21	NEW	Inadequate Controls over Preparing and Submitting Agency Workforce Reports	Noncompliance and Significant Deficiency

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COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-005	23	2018/ 1993	Employee Performance Evaluations not Timely Completed	Noncompliance and Significant Deficiency
2020-006	24	NEW	Terminated Employee Lump Sum Payment Incorrectly Computed	Noncompliance and Significant Deficiency
2020-007	26	NEW	Failure to Prepare Contract Reconciliations Timely	Noncompliance and Significant Deficiency
2020-008	27	2018	Weaknesses in Internal Control over Travel	Noncompliance and Significant Deficiency
2020-009	29	2018	Deficiencies Identified in its Management of Returned Checks	Noncompliance and Significant Deficiency
2020-010	30	NEW	Failure to Perform Reviews of User Access	Noncompliance and Significant Deficiency
2020-011	31	NEW	Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers	Noncompliance and Significant Deficiency
2020-012	33	NEW	Weaknesses in Change Management of Computer Systems	Noncompliance and Significant Deficiency
2020-013	34	NEW	Weaknesses in Cybersecurity Programs and Practices	Noncompliance and Significant Deficiency
2020-014	36	NEW	Weaknesses Over ERP Implementation	Noncompliance and Significant Deficiency

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PRIOR FINDINGS NOT REPEATED

A	37	2018	Noncompliance with Boxing and Full-contact Martial Arts Act
B	37	2018	Noncompliance with Medical Practice Act
C	37	2018	Noncompliance with Clinical Psychologist Licensing Act
D	37	2018	Noncompliance with Home Medical Equipment and Service Provider License Act
E	38	2018	Noncompliance with the Pharmacy Practice Act
F	38	2018/ 2016	General Failure to Prepare and Maintain Documentation
G	38	2018/ 2016	Weaknesses Regarding Payment Card Industry Data Security Standards
H	38	2018/ 2016	Voucher Processing Weaknesses

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on April 1, 2021.

Attending were:

Department of Financial and Professional Regulation

Mario Treto Jr., Acting Secretary

Paul Isaac, Deputy Secretary

Michael Morthland, Chief of Staff

Brandon Purcell, Chief Operating Officer and Agency Purchasing Officer

Beth Compton, Senior Deputy General Counsel

Amanda Phelps, Assistant to Secretary

Sarah Snow, Assistant to Secretary

Diane Casas, Private Secretary to Director of Division of Professional Regulation

Jack Rakers, Department of Central Management Services Chief Internal Auditor

Dawn Meier, Department of Central Management Services Internal Auditor Supervisor

Sikich LLP

Amy L. Sherwood, Partner

Samantha Bugg, Senior Manager

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
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Office of the Auditor General
Miranda Karger, Audit Manager

The responses to these recommendations were provided by Michael Morthland, Chief of Staff, in a correspondence dated April 9, 2021.

3201 W. White Oaks Dr., Suite 102
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217.793.3363

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Department of Financial and Professional Regulation (Department) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2020. Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department’s compliance with the specified requirements based on our examination.

The specified requirements are:

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

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the Department during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as item 2020-001, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed other instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-002 through 2020-014.

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

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

Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2020-001 to be a material weakness.

A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-002 through 2020-014 to be significant deficiencies.

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

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Department's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2019 and June 30, 2020 in Schedules 1 through 7 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Department management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 7. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 7 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 7 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

Springfield, Illinois
April 9, 2021

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

CURRENT FINDINGS – State Compliance

2020-001. **FINDING** (Inadequate Internal Audit Function)

The Illinois Department of Financial and Professional Regulation (Department) failed to adhere to provisions of the Fiscal Control and Internal Auditing Act (Act).

The Act requires each designated State agency to maintain a full-time program of internal auditing (30 ILCS 10/2001(a)). The Department of Financial and Professional Regulation, as a Department of State government created in the Civil Administrative Code (Code) (20 ILCS 5/5-15), is a designated State agency required to maintain a full-time program of internal auditing (30 ILCS 10/1003 (a)). The Act also states “[a]gencies which do not have full-time internal audit programs may have internal audits performed by the Department of Central Management Services” (30 ILCS 10/2001 (b)).

The Act was originally a Legislative Audit Commission initiative designed to address deficiencies noted in a May 1988 management audit of Illinois’ State Programs of Internal Auditing. The audit report’s conclusions and recommendations and the legislation that became the Act (House Bill 2031 of the 86th General Assembly which was signed into law as P.A. 86-936) demonstrated an understanding that agencies which are not required to have their own full-time program of internal auditing could obtain internal auditing assistance from an agency such as the Department of Central Management Services (CMS). In other words, each designated State agency must have a full-time program of internal auditing and each State agency that is not so designated is not required to have a full-time program of internal auditing but may receive internal audit services from CMS.

In 2003, by Executive Order (2003-10) the Governor transferred the internal auditors from the various State agencies and consolidated them into a bureau at CMS. In 2009, the General Assembly unanimously rejected this consolidation of internal audit authority in CMS and directed that the internal auditors and their functions be returned to their respective designated State agencies (P.A. 96-795, effective July 1, 2010).

On April 1, 2018 the Department and CMS entered into an intergovernmental agreement for CMS to provide all internal audit functions for the Department.

On August 9, 2019, the Attorney General issued an opinion stating multiple State agencies may not appoint the same individual as their chief internal auditor through an intergovernmental agreement. Should designated State agencies desire to consolidate or combine their internal audit functions, they must either seek authorizing legislation from the General Assembly or follow the process for reassigning functions among or reorganizing executive agencies which are directly responsible to the Governor as established by article V, section 11, of the Illinois Constitution of 1970, and the Executive Reorganization Implementation Act.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

During testing, we noted the following:

- The Department’s Secretary has not appointed an individual to fill the Department’s chief internal auditor position. This position was vacated on July 1, 2016, 1,460 days prior to the end of the examination period on June 30, 2020.

The Act (30 ILCS 10/2002(a)) requires the Director to appoint a chief internal auditor.

- The Department and CMS did not obtain the Governor’s approval for CMS to provide professional internal auditing services to the Department.

The Code (20 ILCS 405/405-293(a)) states CMS “is responsible for providing professional services for or on behalf of State agencies for all functions transferred to the Department by Executive Order No. 2003-10. . .” Since the part of Executive Order 2003-10 related to internal audit was reversed by P.A. 96-795 this portion of the Section is not applicable in the circumstances. The Section goes on to state CMS may “with the approval of the Governor, provide additional services to or on behalf of State agencies.” “Additional services” is not defined and no approval for CMS to provide internal auditing services specifically to the Department, a designated State agency under the Act, was obtained from the Governor.

- While testing the Expenses and Support Cost section of the intergovernmental agreement, effective April 1, 2018, between the Department and CMS, we requested the Department provide us with sufficient and appropriate audit evidence related to costs of the Department’s internal audit function from July 1, 2018, through June 30, 2020. We requested the documentation to substantiate (1) the authorization of CMS to use the Department’s appropriation for processing payroll as allowed for under the intergovernmental agreement, and (2) CMS only charged the Department for payroll services of CMS internal auditors who provided internal audit functions to the Department. The Department was unable to provide us with the documentation requested. Specifically, we noted the following:

- In response to our requests, Department management indicated CMS does not bill the Department for its internal audit services and related assistance. The Department’s specific costs for its professional internal audit services are not being tracked. As a result, we were unable to audit the cost of the Department’s internal audit function to ensure the Department is accurately reimbursing CMS payroll costs as stipulated by the intergovernmental agreement.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

- Also, the Department granted CMS authorization through its intergovernmental agreement to charge the Department’s appropriations for payroll costs associated with CMS’ rendering of professional internal audit services to the Department; however, as indicated by the Department in its response to our requests, it is not the Department’s nor CMS’ intent to process any vouchers against the Department’s appropriations. As a result, we believe there is a significant internal control risk with potentially delegating a State’s appropriation authority unnecessarily. Although this did not occur during the examination period, there is still a potential risk that exists due to the intergovernmental agreement not being modified.

Department management indicated they could not find a qualified candidate to replace CMS providing internal audit services.

Failure to establish a full-time internal audit program in accordance with the requirements of the Act – where the chief internal auditor develops a deep understanding of the Department’s functions and processes, oversees, and performs audits of the Department’s major systems of internal accounting and administrative controls on a periodic basis, and oversees implementation and major modifications to information systems weakens the Department’s ability to assess its overall internal control environment and represents noncompliance with State law. Further, the establishment of the Department’s internal audit function by intergovernmental agreement hinders the operational autonomy intended by the General Assembly for internal auditors. Department management cannot terminate an appointed chief internal auditor prior to the conclusion of their term without cause and a hearing before the Executive Ethics Commission, but management can terminate the intergovernmental agreement with CMS at any time for any reason. Failure to obtain the approval of the Governor for expanding the professional services provided to the Department by CMS limits governmental oversight and represents noncompliance with the Code. Failure to adequately track internal audit costs and be able to provide the auditors with adequate cost support related to the Department’s internal audit function results in the auditors being unable to determine the Department’s compliance with the Act. Finally, granting CMS authorization to expend the Department’s payroll appropriations weakens the Department’s overall internal control environment and represents noncompliance with State law. (Finding Code No. 2020-001, 2018-014)

RECOMMENDATION

We recommend:

- The Department’s Secretary appoint a chief internal auditor and ensure a full-time program of internal auditing is in place and functioning at the Department.

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DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

- If another agency is to be relied upon to supplement internal audit functions at the Department, the Department should obtain written approval of the Governor for these services and ensure such services are provided in accordance with the Act's requirements.
- The Department implement policies and procedures to track internal audit costs, maintain documentation which adequately documents the costs of the Department's internal audit function, and ensure other agencies providing services to the Department are only reimbursed for allowable costs.
- Finally, the Department should not grant another agency the authority to process payroll against the Department's appropriations unnecessarily or without implementing and documenting proper controls.

DEPARTMENT RESPONSE

Accepted. The Department intends to continue its search for a Chief Internal Auditor. During the audit period, the Department attempted to hire a Chief Internal Auditor and could not find an appropriate individual for this position. Since working with the Department of Central Management Services, the Department has conducted annual Department-wide risk assessments, approved annual audit plans, received annual reports detailing the performance by the internal audit team, and conducted/filed internal control checklists timely. In addition, there have been fifteen internal audits finalized, with four in progress and two more scheduled to begin by July 1, 2020.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

2020-002. **FINDING** (Department Board and Committees not Fully Staffed)

The Illinois Department of Financial and Professional Regulation (Department) did not ensure the appointment of the required number of members to various boards and committees to fill vacancies.

- The Department was not in compliance with the provisions of the Real Estate License Act of 2000 regarding appointment of members to the Real Estate Administration and Disciplinary Board (Board). We noted one of 12 (8%) members was not actively engaged as a managing broker or broker for at least the ten years prior to the appointment.

The Department was first cited for this noncompliance in the compliance examination for the two years ended June 30, 2007. In the years since the finding was first noted, the Department has not been successful in correcting this finding.

The Real Estate License Act of 2000 (225 ILCS 454/25-10) requires the Governor to appoint fifteen members to the Board. The Board shall consist of twelve members who have been actively engaged as managing brokers or brokers or both for at least the 10 years prior to the appointment and three public members who represent consumer interests.

Department management indicated noncompliance was due to the resignation of a Board member during their Board term.

- The Department was not in compliance with the provisions of the Occupational Therapy Practice Act regarding the appointment of members to the Illinois Occupational Therapy Licensure Board (Board). We noted one of seven (14%) positions (public member) has been vacant since January 2020. Therefore, the Board did not have four members who are licensed occupational therapists and actively engaged in the practice of occupational therapy in Illinois, as required by the Occupational Therapy Practice Act. Additionally, one of seven (14%) members was not a public member.

The Department was first cited for this noncompliance in the compliance examination for the two years ended June 30, 2010. In the years since the finding was first noted, the Department has not been successful in correcting this finding.

The Illinois Occupational Therapy Practice Act (225 ILCS 75/5) requires the Department to appoint the Board consisting of seven members who shall serve in an advisory capacity to the Secretary. The Board shall be composed of four licensed occupational therapists in good standing and actively engaged in the practice of occupational therapy in the State, two licensed occupational therapy assistants in good standing and actively engaged in the practice of occupational therapy in the State, and one public member who is not licensed under the Occupational Therapy Practice Act or a similar act of another jurisdiction and is not a provider of healthcare service.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

Department management indicated it had continued challenges in recruiting volunteers willing to donate time to serve on the Board.

- The Department was not in compliance with the provisions of the Perfusionist Practice Act regarding the appointment of members to the Board of Licensing for Perfusionists (Board). We noted one of five (20%) positions had been vacant since November 2002 (public member). In addition, the Board is not active and did not elect a vice-chairperson in either fiscal year 2019 or 2020.

The Department was first cited for this noncompliance in the compliance examination for the two years ended June 30, 2014. In the years since the finding was first noted, the Department has not been successful in correcting this finding.

The Perfusionist Practice Act (225 ILCS 125/25) requires the Department to appoint members to the Board of Licensing for Perfusionists which shall serve in an advisory capacity to the Department. The Board shall be comprised of five persons appointed by the Department, of which two members must hold an active license to engage in the practice of perfusion in the State, one member must be a physician licensed under the Medical Practice Act of 1987 who is board certified in and actively engaged in the practice of cardiothoracic surgery, one member must be a licensed registered professional nurse certified by the Association of Perioperative Nurses, and one public member who is not licensed under this Act or a similar act of another jurisdiction and who has no connection with the profession. Additionally, the Act (225 ILCS 125/26) requires the Board to annually elect a chairperson and a vice-chairperson both of which are to be Illinois licensed perfusionists.

Department management indicated it has challenges inherent to recruiting volunteers willing to donate time to serve on various boards and committees.

- The Department was not in compliance with the provisions of the Speech-Language Pathology and Audiology Practice Act regarding appointment of members to the Speech-Language Pathology and Audiology Board (Board). We noted one of five (20%) positions was vacant (public member) during the examination period.

The Illinois Speech-Language Pathology and Audiology Practice Act (225 ILCS 110/5) requires the Department to appoint members to the Board of Speech-Language Pathology and Audiology. The Board shall be comprised of five persons appointed by the Department, of which two members must have been licensed speech-language pathologists for a period of five years or more, two members must have been licensed audiologists for a period or five or more years and one public member.

Department management indicated they had challenges inherent to recruiting volunteers willing to donate time to serve on various boards and committees.

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- The Department was not in compliance with the provisions of the Veterinary Medicine and Surgery Practice Act of 2004 regarding appointment of members to the Veterinarian Licensing and Disciplinary Board (Board). We noted one of seven (14%) positions was vacant (veterinarian) during the examination period.

The Veterinary Medicine and Surgery Practice Act of 2004 (225 ILCS 115/7) requires the Department to appoint members to the Veterinarian Licensing and Disciplinary Board. The Board shall be comprised of seven persons appointed by the Department, of which six members must be licensed veterinarians, in good standing, and are actively engaged in the practice of veterinary medicine and surgery in the State, and one public member.

Department management indicated they had challenges inherent to recruiting volunteers willing to donate time to serve on various boards and committees.

Failure to appoint board and committee members may prevent the boards and committees from carrying out their mandated duties of regulating these professions in accordance with the acts cited. Members should be appointed in a timely manner to properly perform the function of the boards and committees as intended. Full boards and committees are necessary to properly conduct meetings and operate effectively and efficiently. (Finding Code No. 2020-002, 2018-001, 2016-001, 2014-003, 12-3, 10-9, 08-14, 07-12, 06-28, 05-25, BRE 04-16)

RECOMMENDATION

We recommend the Department continuously appoint qualified members to these boards and committees as required by the acts cited. We also recommend the Department continue to work with the Governor's Office to ensure the board and committee vacancies are filled in a timely manner for those cases where the Governor's Office is required to appoint board and committee members.

DEPARTMENT RESPONSE

Accepted.

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2020-003. **FINDING** (Noncompliance with Savings Bank Act and Illinois Banking Act)

The Illinois Department of Financial and Professional Regulation (Department) did not ensure compliance with the Savings Bank Act and the Illinois Banking Act.

The Department did not promulgate rules as required by the Savings Bank Act and the Illinois Banking Act to ensure consistency and due process of savings and State banks operating under these Acts.

The Department was first cited for noncompliance in the compliance examination for the two years ended June 30, 2016. In the years since the finding was first noted, the Department has not initiated corrective action to rectify this finding.

The Savings Bank Act (205 ILCS 205/9004(f)) and the Illinois Banking Act (205 ILCS 5/48(2.1)) require the Secretary to adopt rules that ensure consistency and due process in the examination process.

Department management indicated they are pursuing legislative change to remove or modify this requirement but have been unsuccessful in this effort.

Failure to adopt rules may result in inconsistent implementation of the Savings Bank Act and the Illinois Banking Act. (Finding Code No. 2020-003, 2018-003, 2016-008)

RECOMMENDATION

We recommend the Department adopt rules by the Savings Bank Act and the Illinois Banking Act, as required, or continue to seek a legislative remedy if the Department determines rules are not needed.

DEPARTMENT RESPONSE

Accepted.

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2020-004. **FINDING** (Inadequate Controls over Preparing and Submitting Agency Workforce Reports)

The Illinois Department of Financial and Professional Regulation (Department) had inadequate controls over preparing and submitting Agency Workforce Reports.

During our testing of the Agency Workforce Report, we noted the following:

- The Department did not provide supporting documentation for amounts reported for fiscal year 2018.
- During our detail testing of the fiscal year 2019 Agency Workforce Report, we noted the following:
 - The total number of Professional female employees was reported as 112; per supporting documentation the amount should have been 113.
 - The total number of female new hires was reported as 9; per supporting documentation the amount should have been 39.
 - The total number of minority new hires was reported as 24; per supporting documentation the amount should have been 26.
- The Department was unable to provide an explanation for significant fluctuations noted between the fiscal year 2018 and fiscal year 2019 Agency Workforce Reports.
- For the reports filed for fiscal years 2018 and 2019, the Department was not able to demonstrate when it submitted the reports to the Secretary of State. The Department also was unable to demonstrate when it submitted the original fiscal year 2019 report to the Governor.
- The Department did not file corrected Agency Workforce Reports for fiscal years 2016 and 2017 with the Secretary of State and Office of the Governor within 30 days of release of the prior compliance report.

The State Employment Records Act (Act) (5 ILCS 410/20) requires each State agency to collect, classify, maintain, and report accurate data regarding the number of State employees, as required by the Act, on a fiscal year basis. Each agency is also required to file a copy of all reports with the Office of the Secretary of State and submit a copy to the Governor by January 1 each year. Good internal controls require the reports to be filed with correct information.

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Further, the State Records Act (5 ILCS 160/8) requires the Secretary to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

Finally, the Illinois State Auditing Act (30 ILCS 5/3-2.2) requires State agencies to prepare and file corrected workforce reports with the Secretary of State and the Office of the Governor within 30 days of the release of the report.

Department management indicated the exceptions occurred due to human error.

Failure to provide complete and accurate reports prevents fulfillment of the purpose of the State Employees Records Act, which is to provide information to help guide efforts to achieve a more diversified State work force. Failure to retain records supporting the Department's submission of the reports to the Secretary of State and Governor's office represents noncompliance with the State Records Act. (Finding Code No. 2020-004)

RECOMMENDATION

We recommend the Department complete internal reviews to ensure accurate Agency Workforce Reports are prepared and adequate documentation is maintained for submitting the reports to all required parties. We also recommend the Department file the amended reports with the Office of the Secretary of State and the Office of the Governor within 30 days of the release of the report as required by the Illinois State Auditing Act (30 ILCs 5/3-2.2).

DEPARTMENT RESPONSE

Accepted.

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2020-005. **FINDING** (Employee Performance Evaluations not Timely Completed)

The Illinois Department of Financial and Professional Regulation (Department) did not timely complete employee performance evaluations.

During our testing of 40 employee personnel files, we noted evaluations were not performed on a timely basis for 32 of 40 (80%) employees tested. The evaluations were performed from one to 404 days late.

The Department was first cited for this noncompliance in the compliance examination for the two years ended June 30, 1993. In the years since the finding was first noted, the Department has not been successful in implementing corrective action to rectify this finding.

The Illinois Administrative Code (80 Ill. Adm. Code 302.270(d)) requires performance evaluations to be completed not less often than annually.

Department management indicated competing priorities have hindered its success in ensuring performance evaluations are performed timely.

Performance evaluations are a necessary and beneficial process used for the development of employees and communication of performance expectations to employees. Failure to complete performance evaluations timely inhibits the Department in providing timely feedback on employees' performance and areas for improvements. Further, performance evaluations provide systematic judgment to support salary increases, promotions, transfers, demotions, and terminations. (Finding Code No. 2020-005, 2018-012, 2016-003, 2014-005, 12-7, 10-5, 08-9, 07-7, 06-12, 05-13, DPR 04-6, 03-4, 01-4, 99-17, 97-20, 95-17, 93-26, BRE 04-9)

RECOMMENDATION

We recommend the Department evaluate its procedures for monitoring performance evaluations to ensure completion on a timely basis.

DEPARTMENT RESPONSE

Accepted.

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2020-006. **FINDING** (Terminated Employee Lump Sum Payment Incorrectly Computed)

The Department of Financial and Professional Regulation (Department) did not review calculations of lump sum payments for terminated employees.

During our testing of 15 employees that separated from the Department during the examination period, we noted the following exceptions:

- One (7%) employee received an incorrect lump sum payment due to a Department clerical error, resulting in an overpayment totaling \$851. The Department sought reimbursement for the error when we brought the error to its attention.
- The Department could not support \$1,667 of the total \$2,758 lump sum payment to one (7%) employee.

The State Finance Act (30 ILCS 105/14a) requires the payment of unused vacation time to an employee upon separation. The final lump sum payment to employees should include the unused vacation time.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal controls to provide assurance expenditures applicable to operations are properly recorded and accounted for to maintain accountability over the State's resources. Should an overpayment occur, the Comptroller's Statewide Accounting Management System (SAMS) procedure 23.20.65 states the salary refund forms...should be processed within 60 days of the issue date on the erroneous salary warrant.

The State Records Act (5 ILCS 160/8) requires the Department's Secretary make and preserve records containing adequate and proper documentation of the functions, decisions, and essential transactions of the Department to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

Department management indicated the incorrect payment and failure to support the total payment to separated employees was attributed to employee oversight.

Failure to review lump sum payments resulted in an over payment to a terminated employee. The lack of adequate documentation to support the amounts paid prevents the computations from being reviewed and a determination of whether the amounts paid were proper. (Finding Code No. 2020-006)

RECOMMENDATION

We recommend the Department adopt adequate controls to review calculations of lump sum payments for terminated employees and maintain proper documentation.

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DEPARTMENT RESPONSE

Accepted.

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2020-007. **FINDING** (Failure to Prepare Contract Reconciliations Timely)

The Illinois Department of Financial and Professional Regulation (Department) failed to perform a reconciliation of its records to those of the Illinois Office of the Comptroller as required by the Statewide Accounting Management System (SAMS).

In fiscal year 2019, the Department did not perform reconciliations of the Agency Contract Reports (SC14) for any month. In fiscal year 2020, two of two (100%) of the Agency Contract Reports (SC14) and four of four (100%) Obligation Activity Reports (SC15) tested were not reconciled within 60 days of month end.

SAMS (Procedure 15.30.30) required the reconciliation of the Agency Contract Report and Obligation Activity Report within 60 days of month end. Effective July 1, 2020, SAMS (Procedure 15.30.20) requires the reconciliation of the Agency Contract Report or the Obligation Activity Report within 60 days of month end.

Department management indicated the noncompliance was due to staff turnover.

Failure to perform reconciliations is noncompliance with SAMS and increases the risk differences will go undetected and corrected. (Finding Code No. 2020-007)

RECOMMENDATION

We recommend the Department implement internal controls to ensure all reconciliations are timely performed.

DEPARTMENT RESPONSE

Accepted.

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2020-008. **FINDING** (Weaknesses in Internal Control over Travel)

The Illinois Department of Financial and Professional Regulation (Department) did not maintain adequate controls over compliance with travel rules and regulations.

During our testing, we noted the following:

- The Department did not file the Travel Headquarters Report (TA-2 Report) due July 15, 2019 until June 12, 2020, 327 days late. The TA-2 Report due January 15, 2020 was filed January 30, 2020, 15 days late.

The State Finance Act (Act) (30 ILCS 105/12-3) requires State agencies to file Travel Headquarters Reports with the Legislative Audit Commission for all individuals where official headquarters are located other than where their official duties require them to spend the largest part of their working time. The reports shall be filed with the Legislative Audit Commission no later than each July 15 for the period from January 1 through June 30 of that year and no later than each January 15 for the period from July 1 through December 31 of the preceding year.

Department management indicated attributed the late filing to employee turnover.

- Three of 40 (8%) travel vouchers tested, totaling \$1,868, included headquarters for reimbursed travelers which differed from the headquarters listed on the applicable TA-2 Reports. As a result, we could not confirm the three employees did not receive reimbursement for mileage between residence and headquarters. In addition, three of 40 (8%) travel vouchers tested, totaling \$1,311, included headquarters for reimbursed travelers who were not included on the applicable TA-2 Reports.

The Act (30 ILCS 105/12-3) requires State agencies to file Travel Headquarters Reports with the Legislative Audit Commission for all individuals where official headquarters are located other than where their official duties require them to spend the largest part of their working time.

Department management indicated the exceptions were due to employee turnover and human error.

- One of 40 (3%) travel vouchers tested, totaling \$49, did not have supporting documentation of employee's proof of licensure and insurance. The Department did not ensure the driver was properly licensed and insured during the time of travel.

The Illinois Vehicle Code (625 ILCS 5/10-101(b)) states every employee of the State, who operates for purposes of State business a vehicle not owned, leased or controlled by the State, shall procure insurance in the limit of the amounts of liability not less than the amounts required in Section 7-203 of the Illinois Vehicle Code.

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Department management indicated the exception was due to oversight.

- One of 40 (3%) travel vouchers tested, totaling \$54, was approved 29 days late by the Department.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) states an agency shall approve Proper Bills or deny bills defects, in whole or in part, within 30 days after receipt.

Department management attributed the exception to oversight.

Failure to ensure compliance with applicable rules and regulation could result in a loss of control over travel expenditures and improper State payments. Failure to ensure employees driving their personal vehicles for State business are properly licensed and insured represents noncompliance with the Illinois Vehicle Code and could expose the State to unnecessary liability. (Finding Code No. 2020-008, 2018-013)

RECOMMENDATION

We recommend the Department establish effective controls over travel including the enforcement of applicable rules and regulations related to timely submission of the TA-2 Report, proper travel voucher completion, proper licensure and insurance of employees using privately owned vehicles for State business and timely travel voucher approval.

DEPARTMENT RESPONSE

Accepted.

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2020-009. **FINDING** (Deficiencies Identified in its Management of Returned Checks)

The Illinois Department of Financial and Professional Regulation (Department) had deficiencies in its management of returned checks.

During our testing of 40 returned checks, totaling \$10,340, received by the Department, we noted the following:

- Eight (20%) returned checks tested, totaling \$6,635, where the repayment exceeded 30 days and the registrants did not have their licenses revoked. The Medical Practice Act of 1987 (225 ILCS 60/21(f)), Illinois Roofing Industry Licensing Act (225 ILCS 335/9.10), Real Estate License Act of 2000 (225 ILCS 454/20-25), Massage Licensing Act (225 ILCS 57/160), Pharmacy Practice Act (225 ILCS 85/28), Illinois Optometric Practice Act of 1987 (225 ILCS 80/25), and Illinois Dental Practice Act (225 ILCS 25/22) state the Department shall notify the person that payment of fees and fines shall be paid to the Department by check or money order within 30 calendar days from the date of the notification. If, after the expiration of 30 days from the date of the notification, the person has failed to submit the necessary remittance, the Department shall automatically terminate the license or deny the application, without hearing.
- Five (13%) of the returned checks tested, totaling \$500, where there was no repayment and the registrant did not have their license revoked. The Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004 (225 ILCS 447/40-30), Nurse Practice Act (225 ILCS 65/70-25), Medical Practice Act of 1987 (225 ILCS 60/21(F)), and Real Estate License Act (225 ILCS 454/20-25) states the Department shall notify the person that payment of fees and fines shall be paid to the Department by check or money order within 30 calendar days from the date of the notification. If, after the expiration of 30 days from the date of the notification, the person has failed to submit the necessary remittance, the Department shall automatically terminate the license or deny the application, without hearing.

Department management indicated these were oversights caused by turnover in staff and reduced work schedules due to the COVID-19 pandemic.

Failure to properly manage returned checks could lead to inaccurate financial reporting and represents noncompliance with State law. (Finding Code No. 2020-009, 2018-011)

RECOMMENDATION

We recommend the Department establish effective internal controls in its management of returned checks to ensure compliance with all applicable statutes.

DEPARTMENT RESPONSE

Accepted.

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2020-010. **FINDING** (Failure to Perform Reviews of User Access)

The Illinois Department of Financial and Professional Regulation (Department) failed to review user access rights to its applications.

The Department utilizes various applications, such as Central Time and Attendance System (CTAS) and eTime, to maintain their financial and personal information.

The Department could not demonstrate to the auditors a user access review had been performed by the Department.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data, including regular reviews of user access rights.

Department management indicated noncompliance was due to lack of staff availability and capability.

Without the implementation of adequate controls and procedures, there is an increased risk unauthorized individuals may gain access to information system resources. These deficiencies increase the risk the confidentiality, integrity, and availability of data will be compromised. (Finding Code No. 2020-010)

RECOMMENDATION

We recommend the Department conduct reviews of user access to its applications and data at least annually.

DEPARTMENT RESPONSE

Accepted.

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2020-011. **FINDING** (Lack of Adequate Controls Over the Review of Internal Controls Over Service Providers)

The Illinois Department of Financial and Professional Regulation (Department) did not obtain or conduct timely independent internal control reviews over its service providers.

The Department utilizes four service providers for technology services and database management. During testing, we noted the Department did not obtain System and Organization Control (SOC) examination reports from its service providers, nor did the Department complete internal reviews of the SOC reports. In addition, roles and responsibilities of the Department and service providers were not adequately outlined in the agreements.

The Department is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to ensure resources and data are adequately protected from unauthorized or accidental disclosure, modifications, or destruction. This responsibility is not limited due to the process being outsourced.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. In addition, generally accepted information technology guidance endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

Department management indicated the weaknesses were caused by a significant reduction in the Department's IT workforce over the past few years.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Department does not have assurance the service providers' internal controls are adequate to ensure technology services and database administration are adequate. (Finding Code No. 2020-011)

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RECOMMENDATION

We recommend the Department:

- Obtain SOC reports or perform independent reviews of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the Complementary User Entity Controls relevant to the Department's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Department, and any compensating controls.
- Ensure the roles and responsibilities of both parties are outlined in its contracts with service providers.

DEPARTMENT RESPONSE

Accepted.

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2020-012. **FINDING** (Weaknesses in Change Management of Computer Systems)

The Department of Financial and Professional Regulation (Department) did not have formal change management policies and procedures.

The Department had established several computer systems maintaining critical, confidential and sensitive information in order to meet its mission and mandate. However, during the examination period, the Department did not have documented policies and procedures to control changes to its application. As such, we were unable to determine if the changes were properly controlled.

In addition, the Department could not provide a listing of those with access to the production environment and the ability to implement changes thereto.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies 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.

Department management indicated the weaknesses were caused by a significant reduction in the Department's IT workforce over the past few years.

Without adequate change management procedures, there is a greater risk of unauthorized, improper, or erroneous changes to computer systems. (Finding Code No. 2020-012)

RECOMMENDATION

We recommend the Department develop and implement formal change management policies and procedures. In addition, we recommend the Department identify the personnel permitted to access and change the production environment, ensuring proper segregation of duties exists.

DEPARTMENT RESPONSE

Accepted.

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2020-013. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Department of Financial and Professional Regulation (Department) did not maintain adequate internal controls related to its cybersecurity programs and practices.

As a result of the Department’s mission to administer the licensing of various professionals within the State, the Department maintains computer systems containing large volumes of confidential and personal information such as names, addresses, and Social Security numbers of those professions.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review the Department’s cybersecurity programs and practices. During our examination of the Department’s cybersecurity programs and practices, we noted the Department had not:

- Ensured cybersecurity roles and responsibilities were documented.
- Developed a formal, documented project management framework to ensure new applications are implemented to meet management’s intentions.
- Performed a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Classified its data to identify and ensure adequate protection of information.
- Evaluated and implemented appropriate controls to reduce the risk of attack.
- Developed a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental and operational requirements.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and to maintain accountability over the State’s resources. Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well-managed controls to protect computer systems and data.

Department management indicated the weaknesses were due to the COVID-19 pandemic and budget cuts.

Weaknesses in cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the accidental or unauthorized disclosure of confidential or personal information. (Finding Code No. 2020-013)

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RECOMMENDATION

The Department has the responsibility to ensure confidential and personal information is adequately protected. Specifically, we recommend the Department:

- Establish and communicate the Department’s security program (formal and comprehensive policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements;
- Develop a formal, documented project management framework to ensure new applications are implemented to meet management’s intentions;
- Classify its data to identify and ensure adequate protection of information;
- Evaluate and implemented appropriate controls to reduce the risk of attack;
- Ensure cybersecurity roles and responsibilities are clearly defined; and,
- Perform a comprehensive risk assessment to identify and ensure adequate protection of information, including confidential and personal information, most susceptible to attack.

DEPARTMENT RESPONSE

Accepted.

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2020-014. **FINDING** (Weaknesses Over ERP Implementation)

The Department of Financial and Professional Regulation (Department) did not demonstrate strong internal controls over its ERP implementation.

In July 2018, the Department implemented the State’s ERP as its business process management system for the tracking of assets, contracts, obligations, and vouchers.

During our testing of the Department’s implementation of ERP, we noted the following:

- The Department failed to conduct a reconciliation between their legacy system and the ERP for equipment inventory prior to the implementation of ERP.
- The Department did not retain documentation of the independent review of the design of the ERP nor of their analysis of the review.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. In addition, generally accepted information technology guidance endorses a process to ensure system development and data conversion activities are controlled, verified, and documented.

Department management indicated documentation was not retained of planning and reviews due to lack of resources.

Not ensuring a formal reconciliation between the Department’s legacy system and ERP was done increases the risk data was not transferred correctly and errors in the transfer of data were not caught, potentially giving the Department inaccurate beginning balances. (Finding Code No. 2020-014)

RECOMMENDATION

We recommend the Department establish internal controls over reconciliation and conversion of data converted during system development projects, such as the ERP.

DEPARTMENT RESPONSE

Accepted.

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PRIOR FINDINGS NOT REPEATED

A. **FINDING** (Noncompliance with Boxing and Full-contact Martial Arts Act)

During the prior examination, the Department of Financial and Professional Regulation (Department) adopted an administrative rule which conflicted with the Boxing and Full-contact Martial Arts Act and failed to comply with all the requirements of the Act.

During the current examination, our sample testing indicated the Department improved their controls over the compliance of the requirements of the Act. This Finding was reported in the Immaterial Letter to the Department. (Finding Code No. 2018-002)

B. **FINDING** (Noncompliance with Medical Practice Act)

During the prior examination, the Department did not ensure compliance with the Medical Practice Act of 1987 and the State Records Act.

During the current examination, the Department provided all the necessary information as required by the Medical Practice Act of 1987 and the State Records Act for the sample of licensees selected for testing. The auditors were able to determine the sample of licensees complied with the Medical Practice Act of 1987. (Finding Code No. 2018-004)

C. **FINDING** (Noncompliance with Clinical Psychologist Licensing Act)

During the prior examination, the Department did not ensure compliance with the Clinical Psychologist Licensing Act and the Illinois Administrative Code.

During the current examination, the Department was able to provide documentation indicating the sample of applicant's evaluation rating on the professional experience form within the application as required by the Clinical Psychologist Licensing Act for all licensees selected. Auditors also noted the Department provided documentation to demonstrate the applicant had turned in the professional experience reference forms verifying the length, hours worked, and description of employment as required by the Illinois Administrative Code. (Finding Code No. 2018-005)

D. **FINDING** (Noncompliance with Home Medical Equipment and Service Provider License Act)

During the prior examination, the Department did not ensure compliance with the Home Medical Equipment and Service Provider License Act.

During the current examination, there were no new renewal licensed home medical equipment and service providers licensed under the Act. The next Home Medical Equipment and Service Provider License renewal period is in December 2020. (Finding Code No. 2018-006)

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E. **FINDING** (Noncompliance with the Pharmacy Practice Act)

During the prior examination, the Department lacked adequate control over its duties and responsibilities under the Pharmacy Practice Act.

During the current examination, the auditors tested a sample of nonresident pharmacies, pharmacists in charge, and closed pharmacies, noting no exceptions. (Finding Code No. 2018-007)

F. **FINDING** (General Failure to Prepare and Maintain Documentation)

During the prior examination, the Department failed to prepare and maintain adequate documentation supporting its administrative and fiscal operations.

During the current examination, our testing indicated the Department prepared and maintained adequate documentation supporting its administrative and fiscal operations. (Finding Code No. 2018-008, 2016-007)

G. **FINDING** (Weaknesses Regarding Payment Card Industry Data Security Standards)

During the prior examination, the Department did not complete all the requirements to demonstrate compliance with the Payment Card Industry Data Security Standards.

During the current examination, the Department completed the Self-Assessment Questionnaires for fiscal years 2019 and 2020. (Finding Code No. 2018-009, 2016-009)

H. **FINDING** (Voucher Processing Weaknesses)

During the prior examination, the Department failed to exercise adequate control over voucher processing.

During the current examination, our sample testing indicated the Department improved their controls over the voucher processing. This Finding was reported in the Immaterial Letter to the Department. (Finding Code No. 2018-010, 2016-004)

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
STATUS OF PROGRAM AUDIT
For the Two Years Ended Jun 30, 2020

Program Audit of the Department's Disciplining of Physicians (August 2006)

Illinois House of Representatives Resolution Number 16 directed the Auditor General to conduct a program audit of the disciplining of physicians who violate provisions of the Medical Practice Act of 1987. The Resolution directed the Auditor General to determine the Department's compliance with State law regarding the disciplining of physicians; the procedures for determining the need for, and nature of, any recommended disciplinary actions; the process for ensuring that its recommended disciplinary actions are implemented and that any specified corrective steps are instituted; and the process for communicating results of disciplinary action to the public.

The program audit contained 24 recommendations to the Department. The Department made progress in implementing findings 1-6, 8-18, and 20-24 during follow-ups in previous compliance examinations. The following is the status of the remaining recommendations:

Recommendation

7. *The Department of Financial and Professional Regulation should take steps necessary to assist the Medical Coordinators with backlogs and improve case timeliness.*

This recommendation is fully implemented as of June 30, 2020. The number of outstanding cases increased from 1,144 as of June 30, 2018, to 1,500 outstanding cases as of June 30, 2020, due to the significant increase of complaints received during the fiscal year. The Department received 1,713 complaints in the fiscal year 2018, compared to 2,948 complaints in fiscal year 2020. During the examination period, the Department closed 612 of the 1,144 outstanding June 30, 2018 complaints. Also, of the 1,500 outstanding cases as of June 30, 2020, 1,194 of those outstanding complaints were received during the current examination period. Department management stated the Department had expanded the hours and maximum value of the contracted Medical Coordinators to increase their availability to review cases. A strategic hiring plan was established to backfill and hire additional staff dedicated to the Medical professions throughout the State-wide Enforcement Section. Job descriptions were reviewed and updated; additional temporary workers were assigned to complaint intake to assist fulltime staff with receipt and review of complaints; a Chief of Medical Investigations was hired; and, downstate and upstate medical investigators were hired to replace those lost by attrition. Department management stated all but one Medical Prosecutions staff had been replaced with two additional prosecutors added. Three administrative law judges were hired as well. These personnel transactions were executed to effectively impact the enforcement operations of Medical professionals and provide more comprehensive information to the Department Coordinators for their reviews. Based upon these actions, auditors determined the Department had taken steps necessary to assist the Medical Coordinators with backlogs and improve case timeliness.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
STATUS OF PROGRAM AUDIT
For the Two Years Ended Jun 30, 2020

19. *The Department of Financial and Professional Regulation should work to assure that all members, including public members, are appointed to the Medical Disciplinary Board (Board) as required by the Medical Practice Act.*

This recommendation was fully implemented as of June 30, 2020. During the examination period, the Department appointed all members, including public members, to the Medical Disciplinary Board as required by the Medical Practice Act.

STATE OF ILLINOIS
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

(IN THOUSANDS)

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures		Total Expenditures	Balances Lapsed
			July 1, 2019 to September 30, 2020	September 30, 2020		
FISCAL YEAR 2020						
APPROPRIATED FUNDS						
General Revenue Fund - 0001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Institution Fund - 0021	7,679	3,703	258	3,961	3,961	3,718
General Professions Dedicated Fund - 0022	4,734	3,599	171	3,770	3,770	964
Illinois State Pharmacy Disciplinary Fund - 0057	2,014	1,397	70	1,467	1,467	547
Compassionate Use of Medical Cannabis Fund - 0075	1,290	910	52	962	962	328
Illinois State Medical Disciplinary Fund - 0093	4,929	3,445	160	3,605	3,605	1,324
Registered Certified Public Accountants' Administration and Disciplinary Fund - 0151	655	528	24	552	552	103
Professional Regulation Evidence Fund - 0192	-	-	-	-	-	-
Professions Indirect Cost Fund - 0218	42,177	25,950	6,422	32,372	32,372	9,805
Credit Union Fund - 0243	4,512	2,335	113	2,448	2,448	2,064
Residential Finance Regulatory Fund - 0244	4,308	3,124	143	3,267	3,267	1,041
Nursing Dedicated and Professional Fund - 0258	2,550	1,634	78	1,712	1,712	838
Optometric Licensing and Disciplinary Fund - 0259	291	197	8	205	205	86
Appraisal Administration Fund - 0386	1,041	854	27	881	881	160
Athletics Supervision and Regulation Fund - 0505	20	16	1	17	17	3
Pawnbroker Regulation Fund - 0562	275	109	8	117	117	158
Savings Regulatory Fund - 0579	606	177	4	181	181	425
Home Inspector Administration Fund - 0746	111	63	3	66	66	45
Cemetery Oversight Licensing and Disciplinary Fund - 0792	1,369	350	38	388	388	981
Bank and Trust Company Fund - 0795	18,412	12,108	515	12,623	12,623	5,789
Illinois State Dental Disciplinary Fund - 0823	980	760	36	796	796	184
Community Association Manager Licensing and Disciplinary Fund - 0829	394	-	-	-	-	394
Real Estate Research and Education Fund - 0849	19	-	19	19	19	-
Real Estate License Administration Fund - 0850	6,598	3,675	243	3,918	3,918	2,680
Design Professionals Administration and Investigation Fund - 0888	1,046	596	21	617	617	429
Cannabis Regulatory Fund - 0912	3,865	648	1,697	2,345	2,345	1,520
Cannabis Business Development Fund - 0898	-	-	-	-	-	-
Illinois State Podiatric Disciplinary Fund - 0954	4	-	-	-	-	4
Subtotal - Appropriated Funds	\$ 109,879	\$ 66,178	\$ 10,111	\$ 76,289	\$ 76,289	\$ 33,590

STATE OF ILLINOIS
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

(IN THOUSANDS)

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures		Total Expenditures	Balances Lapsed
			July 1, 2019 to September 30, 2020	September 30, 2020		
FISCAL YEAR 2020						
NONAPPROPRIATED FUNDS						
	Debt Settlement Consumer Protection Fund - 0615	\$ -	\$ -	-	-	
	Real Estate Recovery Fund - 0629	-	-	-	-	
	Subtotal - Nonappropriated Funds	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	
	GRAND TOTAL - ALL FUNDS	<u>\$ 66,178</u>	<u>\$ 10,111</u>	<u>\$ 76,289</u>		

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

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

STATE OF ILLINOIS
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

(IN THOUSANDS)

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Appropriations (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1, 2019 to October 31, 2019	Balances	
				Total Expenditures	Lapsed
FISCAL YEAR 2019					
APPROPRIATED FUNDS					
General Revenue Fund - 0001	\$ 1,988	\$ -	\$ 1,739	\$ 1,739	\$ 249
Financial Institution Fund - 0021	6,951	6,006	14	6,020	931
General Professions Dedicated Fund - 0022	3,938	3,337	19	3,356	582
Illinois State Pharmacy Disciplinary Fund - 0057	1,857	1,501	24	1,525	332
Compassionate Use of Medical Cannabis Fund - 0075	1,200	804	-	804	396
Illinois State Medical Disciplinary Fund - 0093	4,201	3,118	21	3,139	1,062
Registered Certified Public Accountants' Administration and Disciplinary Fund - 0151	650	396	-	396	254
Professional Regulation Evidence Fund - 0192	-	-	-	-	-
Professions Indirect Cost Fund - 0218	41,956	23,515	5,597	29,112	12,844
Credit Union Fund - 0243	4,176	2,954	100	3,054	1,122
Residential Finance Regulatory Fund - 0244	3,612	3,146	1	3,147	465
Nursing Dedicated and Professional Fund - 0258	2,413	1,651	11	1,662	751
Optometric Licensing and Disciplinary Fund - 0259	312	163	2	165	147
Appraisal Administration Fund - 0386	1,075	614	23	637	438
Athletics Supervision and Regulation Fund - 0505	200	34	3	37	163
Pawnbroker Regulation Fund - 0562	212	166	-	166	46
Savings Regulatory Fund - 0579	600	323	2	325	275
Home Inspector Administration Fund - 0746	112	-	-	-	112
Cemetery Oversight Licensing and Disciplinary Fund - 0792	1,200	679	7	686	514
Bank and Trust Company Fund - 0795	17,274	13,313	287	13,600	3,674
Illinois State Dental Disciplinary Fund - 0823	998	670	2	672	326
Community Association Manager Licensing and Disciplinary Fund - 0829	394	-	-	-	394
Real Estate Research and Education Fund - 0849	19	11	8	19	-
Real Estate License Administration Fund - 0850	6,418	4,933	20	4,953	1,465
Design Professionals Administration and Investigation Fund - 0888	938	802	2	804	134
Illinois State Podiatric Disciplinary Fund - 0954	4	-	-	-	4
Subtotal - Appropriated Funds	\$ 102,698	\$ 68,136	\$ 7,882	\$ 76,018	\$ 26,680

STATE OF ILLINOIS
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019

(IN THOUSANDS)

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Appropriations (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1, 2019 to October 31, 2019	Total Expenditures	Balances Lapsed
FISCAL YEAR 2019					
NONAPPROPRIATED FUNDS					
Debt Settlement Consumer Protection Fund - 0615	\$ 8	\$ -	\$ -	\$ 8	
Real Estate Recovery Fund - 0629	-	-	-	-	
Subtotal - Nonappropriated Funds	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	
GRAND TOTAL - ALL FUNDS	<u>\$ 68,144</u>	<u>\$ 7,882</u>	<u>\$ 76,026</u>		

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department's records and have been reconciled to the State Comptroller's records as of October 31, 2019.

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

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
General Revenue Fund - 0001			
Expenditure Authority	\$ -	\$ 1,988	\$ 7
Expenditures			
Personal Services and Social Security	-	1,739	-
Total Expenditures	\$ -	\$ 1,739	\$ -
Balances Lapsed	\$ -	\$ 249	\$ 7
Financial Institution Fund - 0021			
Expenditure Authority	\$ 7,679	\$ 6,951	\$ 7,198
Expenditures			
Personal Services	\$ 2,151	\$ 3,253	\$ 3,347
Retirement - Employer Contribution	1,170	1,682	1,708
Social Security	158	239	246
Group Insurance	418	742	734
Contractual Services	9	12	8
Travel	46	92	110
Other Refunds	9	-	1
Total Expenditures	\$ 3,961	\$ 6,020	\$ 6,154
Balances Lapsed	\$ 3,718	\$ 931	\$ 1,044
General Professions Dedicated Fund - 0022			
Expenditure Authority	\$ 4,734	\$ 3,938	\$ 4,006
Expenditures			
Personal Services	\$ 1,969	\$ 1,789	\$ 1,840
Retirement - Employer Contribution	1,073	925	900
Social Security	151	135	135
Group Insurance	430	399	426
Contractual Services	137	91	61
Travel	2	3	7
Other Refunds	8	14	17
Total Expenditures	\$ 3,770	\$ 3,356	\$ 3,386
Balances Lapsed	\$ 964	\$ 582	\$ 620

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Illinois State Pharmacy Disciplinary Fund - 0057			
Expenditure Authority	\$ 2,014	\$ 1,857	\$ 1,741
Expenditures			
Personal Services	\$ 781	\$ 798	\$ 803
Retirement - Employer Contribution	425	413	397
Social Security	58	59	58
Group Insurance	179	211	208
Contractual Services	21	41	3
Travel	1	1	2
Other Refunds	2	2	3
Total Expenditures	<u>\$ 1,467</u>	<u>\$ 1,525</u>	<u>\$ 1,474</u>
Balances Lapsed	<u>\$ 547</u>	<u>\$ 332</u>	<u>\$ 267</u>
Compassionate Use of Medical Cannabis Fund - 0075			
Expenditure Authority	\$ 1,290	\$ 1,200	\$ 1,200
Expenditures			
Personal Services	\$ -	\$ -	\$ 484
Retirement - Employer Contribution	-	-	243
Social Security	-	-	35
Group Insurance	-	-	118
Contractual Services	-	-	4
Travel	-	-	7
Lump Sums and Other Purposes	962	804	-
Total Expenditures	<u>\$ 962</u>	<u>\$ 804</u>	<u>\$ 891</u>
Balances Lapsed	<u>\$ 328</u>	<u>\$ 396</u>	<u>\$ 309</u>
Illinois State Medical Disciplinary Fund - 0093			
Expenditure Authority	\$ 4,929	\$ 4,201	\$ 4,357
Expenditures			
Personal Services	\$ 1,773	\$ 1,542	\$ 1,927
Retirement - Employer Contribution	964	797	863
Social Security	146	133	140
Group Insurance	396	345	361
Contractual Services	305	309	54
Travel	7	5	2
Other Refunds	14	8	10
Total Expenditures	<u>\$ 3,605</u>	<u>\$ 3,139</u>	<u>\$ 3,357</u>
Balances Lapsed	<u>\$ 1,324</u>	<u>\$ 1,062</u>	<u>\$ 1,000</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Registered Certified Public Accountants'			
Administration and Disciplinary Fund - 0151			
Expenditure Authority	\$ 655	\$ 650	\$ 650
Expenditures			
Personal Services	\$ -	\$ -	\$ 242
Retirement - Employer Contribution	-	-	125
Social Security	-	-	18
Group Insurance	-	-	74
Contractual Services	-	-	2
Lump Sums and Other Purposes	552	396	-
Total Expenditures	<u>\$ 552</u>	<u>\$ 396</u>	<u>\$ 461</u>
Balances Lapsed	<u>\$ 103</u>	<u>\$ 254</u>	<u>\$ 189</u>
Professional Regulation Evidence Fund - 0192			
Expenditure Authority	\$ -	\$ -	\$ -
Expenditures			
Lump Sums and Other Purposes	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Professions Indirect Cost Fund - 0218			
Expenditure Authority	\$ 42,177	\$ 41,956	\$ 35,035
Expenditures			
Personal Services	\$ 9,027	\$ 8,980	\$ 8,884
Retirement - Employer Contribution	4,908	4,639	4,443
Social Security	678	672	653
Group Insurance	2,122	2,097	2,054
Contractual Services	8,078	7,168	9,712
Travel	28	57	86
Commodities	38	43	38
Printing	-	-	28
Equipment	20	19	163
Telecommunications	405	365	322
Operation of Automotive Equipment	50	44	62
Lump Sums and Other Purposes	7,018	5,028	-
Awards and Grants	-	-	45
Total Expenditures	<u>\$ 32,372</u>	<u>\$ 29,112</u>	<u>\$ 26,490</u>
Balances Lapsed	<u>\$ 9,805</u>	<u>\$ 12,844</u>	<u>\$ 8,545</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Credit Union Fund - 0243			
Expenditure Authority	\$ 4,512	\$ 4,176	\$ 4,399
Expenditures			
Personal Services	\$ 1,264	\$ 1,577	\$ 1,701
Retirement - Employer Contribution	687	815	871
Social Security	93	117	126
Group Insurance	275	368	346
Contractual Services	39	25	29
Travel	90	152	144
Other Refunds	-	-	1
Total Expenditures	\$ 2,448	\$ 3,054	\$ 3,218
Balances Lapsed	\$ 2,064	\$ 1,122	\$ 1,181
Residential Finance Regulatory Fund - 0244			
Expenditure Authority	\$ 4,308	\$ 3,612	\$ 3,748
Expenditures			
Personal Services	\$ 1,768	\$ 1,710	\$ 1,632
Retirement - Employer Contribution	962	884	827
Social Security	129	125	119
Group Insurance	342	368	364
Contractual Services	49	35	53
Travel	17	25	23
Other Refunds	-	-	-
Total Expenditures	\$ 3,267	\$ 3,147	\$ 3,018
Balances Lapsed	\$ 1,041	\$ 465	\$ 730
Nursing Dedicated and Professional Fund - 0258			
Expenditure Authority	\$ 2,550	\$ 2,413	\$ 2,521
Expenditures			
Personal Services	\$ 813	\$ 761	\$ 951
Retirement - Employer Contribution	450	400	479
Social Security	61	56	70
Group Insurance	217	227	260
Contractual Services	7	14	11
Travel	1	3	2
Lump Sums and Other Purposes	158	197	-
Other Refunds	5	4	4
Total Expenditures	\$ 1,712	\$ 1,662	\$ 1,777
Balances Lapsed	\$ 838	\$ 751	\$ 744

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Optometric Licensing and Disciplinary Fund - 0259			
Expenditure Authority	\$ 291	\$ 312	\$ 327
Expenditures			
Personal Services	\$ 96	\$ 73	\$ 156
Retirement - Employer Contribution	52	38	57
Social Security	7	5	12
Group Insurance	32	27	21
Contractual Services	18	22	7
Travel	-	-	-
Other Refunds	-	-	-
Total Expenditures	\$ 205	\$ 165	\$ 253
Balances Lapsed	\$ 86	\$ 147	\$ 74
Appraisal Administration Fund - 0386			
Expenditure Authority	\$ 1,041	\$ 1,075	\$ 1,103
Expenditures			
Personal Services	\$ 341	\$ 329	\$ 373
Retirement - Employer Contribution	186	170	190
Social Security	25	24	28
Group Insurance	68	84	96
Contractual Services	5	14	13
Awards and Grants	256	16	288
Total Expenditures	\$ 881	\$ 637	\$ 988
Balances Lapsed	\$ 160	\$ 438	\$ 115
Athletics Supervision and Regulation Fund - 0505			
Expenditure Authority	\$ 20	\$ 200	\$ 225
Expenditures			
Personal Services	\$ -	\$ -	\$ 38
Social Security	-	-	2
Contractual Services	-	-	3
Travel	-	-	1
Lump Sums and Other Purposes	17	37	-
Total Expenditures	\$ 17	\$ 37	\$ 44
Balances Lapsed	\$ 3	\$ 163	\$ 181

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Pawnbroker Regulation Fund - 0562			
Expenditure Authority	\$ 275	\$ 212	\$ 207
Expenditures			
Personal Services	\$ 68	\$ 96	\$ 103
Retirement - Employer Contribution	37	50	52
Social Security	5	7	8
Group Insurance	7	13	13
Travel	-	-	2
Total Expenditures	<u>\$ 117</u>	<u>\$ 166</u>	<u>\$ 178</u>
Balances Lapsed	<u>\$ 158</u>	<u>\$ 46</u>	<u>\$ 29</u>
Savings Regulatory Fund - 0579			
Expenditure Authority	\$ 606	\$ 600	\$ 600
Expenditures			
Personal Services	\$ -	\$ -	\$ 84
Retirement - Employer Contribution	-	-	43
Social Security	-	-	6
Group Insurance	-	-	28
Contractual Services	-	-	1
Travel	-	-	42
Lump Sums and Other Purposes	181	325	-
Total Expenditures	<u>\$ 181</u>	<u>\$ 325</u>	<u>\$ 204</u>
Balances Lapsed	<u>\$ 425</u>	<u>\$ 275</u>	<u>\$ 396</u>
Home Inspector Administration Fund - 0746			
Expenditure Authority	\$ 111	\$ 112	\$ 116
Expenditures			
Personal Services	\$ 34	\$ -	\$ 52
Retirement - Employer Contribution	18	-	27
Social Security	3	-	4
Group Insurance	11	-	25
Contractual Services	-	-	-
Total Expenditures	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 108</u>
Balances Lapsed	<u>\$ 45</u>	<u>\$ 112</u>	<u>\$ 8</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Cemetery Oversight Licensing and Disciplinary Fund - 0792			
Expenditure Authority	\$ 1,369	\$ 1,200	\$ 1,200
Expenditures			
Personal Services	\$ -	\$ -	\$ 427
Retirement - Employer Contribution	-	-	219
Social Security	-	-	31
Group Insurance	-	-	94
Contractual Services	-	-	82
Travel	-	-	1
Lump Sums and Other Purposes	388	686	-
Total Expenditures	<u>\$ 388</u>	<u>\$ 686</u>	<u>\$ 854</u>
Balances Lapsed	<u>\$ 981</u>	<u>\$ 514</u>	<u>\$ 346</u>
Bank and Trust Company Fund - 0795			
Expenditure Authority	\$ 18,412	\$ 17,274	\$ 19,046
Expenditures			
Personal Services	\$ 6,534	\$ 6,973	\$ 7,051
Retirement - Employer Contribution	3,558	3,607	3,607
Social Security	478	512	518
Group Insurance	1,441	1,704	1,601
Contractual Services	174	181	199
Travel	435	620	683
Printing	-	-	-
Lump Sums and Other Purposes	2	-	-
Other Refunds	1	3	-
Total Expenditures	<u>\$ 12,623</u>	<u>\$ 13,600</u>	<u>\$ 13,659</u>
Balances Lapsed	<u>\$ 5,789</u>	<u>\$ 3,674</u>	<u>\$ 5,387</u>
Illinois State Dental Disciplinary Fund - 0823			
Expenditure Authority	\$ 980	\$ 998	\$ 1,264
Expenditures			
Personal Services	\$ 372	\$ 321	\$ 509
Retirement - Employer Contribution	203	166	225
Social Security	32	28	38
Group Insurance	115	77	80
Contractual Services	70	74	9
Travel	1	2	2
Lump Sums and Other Purposes	3	4	-
Other Refunds	-	-	2
Total Expenditures	<u>\$ 796</u>	<u>\$ 672</u>	<u>\$ 865</u>
Balances Lapsed	<u>\$ 184</u>	<u>\$ 326</u>	<u>\$ 399</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Community Association Manager Licensing and Disciplinary Fund - 0829			
Expenditure Authority	\$ 394	\$ 394	\$ 394
Expenditures			
Contractual Services	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ 394	\$ 394	\$ 394
Real Estate Research and Education Fund - 0849			
Expenditure Authority	\$ 19	\$ 19	\$ 19
Expenditures			
Lump Sums and Other Purposes	\$ 19	\$ 19	\$ -
Total Expenditures	\$ 19	\$ 19	\$ -
Balances Lapsed	\$ -	\$ -	\$ 19
Real Estate License Administration Fund - 0850			
Expenditure Authority	\$ 6,598	\$ 6,418	\$ 6,472
Expenditures			
Personal Services	\$ 2,142	\$ 2,692	\$ 2,789
Retirement - Employer Contribution	1,166	1,393	1,413
Social Security	158	200	205
Group Insurance	410	583	580
Contractual Services	17	42	19
Travel	20	39	33
Other Refunds	5	4	3
Total Expenditures	\$ 3,918	\$ 4,953	\$ 5,042
Balances Lapsed	\$ 2,680	\$ 1,465	\$ 1,430
Design Professionals Administration and Investigation Fund - 0888			
Expenditure Authority	\$ 1,046	\$ 938	\$ 1,031
Expenditures			
Personal Services	\$ 304	\$ 391	\$ 391
Retirement - Employer Contribution	166	202	200
Social Security	23	29	29
Group Insurance	79	121	123
Contractual Services	44	56	47
Travel	1	4	1
Other Refunds	-	1	-
Total Expenditures	\$ 617	\$ 804	\$ 791
Balances Lapsed	\$ 429	\$ 134	\$ 240

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Cannabis Regulatory Fund - 0912			
Expenditure Authority	\$ 3,865	\$ -	\$ -
Expenditures			
Lump Sums and Other Purposes			
Total Expenditures	\$ 2,345	\$ -	\$ -
Balances Lapsed	\$ 1,520	\$ -	\$ -
Illinois State Podiatric Disciplinary Fund - 0954			
Expenditure Authority	\$ 4	\$ 4	\$ 5
Expenditures			
Contractual Services	\$ -	\$ -	\$ 1
Travel	-	-	-
Total Expenditures	\$ -	\$ -	\$ 1
Balances Lapsed	\$ 4	\$ 4	\$ 4
TOTAL APPROPRIATED FUNDS			
Expenditure Authority	\$ 109,879	\$ 102,698	\$ 96,871
Expenditures	\$ 76,289	\$ 76,018	\$ 73,213
Balances Lapsed	\$ 33,590	\$ 26,680	\$ 23,658
NONAPPROPRIATED FUNDS			
Debt Settlement Consumer Protection Fund - 0615			
Awards and Grants	\$ -	\$ 8	\$ 11
Real Estate Recovery Fund - 0629			
Awards and Grants	\$ -	\$ -	\$ 54
TOTAL NONAPPROPRIATED FUNDS			
Expenditures	\$ -	\$ 8	\$ 65
GRAND TOTAL - ALL FUNDS			
Expenditures	\$ 76,289	\$ 76,026	\$ 73,278

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE OFFICERS' SALARIES			
Professions Indirect Fund - 0218 (State Comptroller)			
Expenditures:			
For the Secretary and Directors	\$ 441	\$ 361	\$ 375
Total Expenditures	<u>\$ 441</u>	<u>\$ 361</u>	<u>\$ 375</u>
Bank & Trust Compnay Fund - 0795 (State Comptroller)			
Expenditures:			
For the Director	\$ 160	\$ 130	\$ 136
Total Expenditures	<u>\$ 160</u>	<u>\$ 130</u>	<u>\$ 136</u>
Real Estate License Administration Fund - 0850 (State Comptroller)			
Expenditures:			
For the Director - Real Estate	\$ 146	\$ 113	\$ 124
Total Expenditures	<u>\$ 146</u>	<u>\$ 113</u>	<u>\$ 124</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department's records as of September 30, 2020 and October 31, 2019, and have been reconciled to State Comptroller's records.

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

Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department 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.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF NET EXPENDITURES BY MAJOR ACTIVITY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

EXPENDITURE STATISTICS	<u>2020</u>	<u>2019</u>	<u>2018</u>
All State Treasury Funds			
Total Operations Expenditures	\$ 75,951	\$ 75,895	\$ 72,837
Percentage of Total Expenditures	99.6%	99.8%	99.4%
Personal Services	32,527	35,077	33,785
Other Payroll Costs	26,765	27,316	26,973
All Other Operating Expenditures	16,659	13,502	12,079
Total Awards and Grants Expenditures	\$ 290	\$ 43	\$ 398
Percentage of Total Expenditures	0.4%	0.1%	0.5%
Total Permanent Improvement Expenditures	\$ -	\$ 46	\$ -
Percentage of Total Expenditures	0.0%	0.1%	0.0%
Total Refund Expenditures	\$ 48	\$ 42	\$ 43
Percentage of Total Expenditures	0.1%	0.1%	0.1%
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 76,289</u>	<u>\$ 76,026</u>	<u>\$ 73,278</u>

Note 1: Expenditures were obtained from the Department's records and have been reconciled to the State Comptroller's records as of September 30, 2020 and October 31, 2019.

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

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Revenue Fund - 0001			
Receipt Sources:			
Prior Year Refunds	\$ 21	\$ -	\$ -
Total Receipts, per the Department's Records	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Department's Records	\$ 21	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>
Financial Institution Fund - 0021			
Receipt Sources:			
Financial Institution Licenses and Fees	\$ 3,080	\$ 3,156	\$ 4,843
Retaliatory Fees	209	648	-
Financial Institution Examination Fees	794	872	1,079
Fines, Penalties, or Violations	878	767	437
Prior Year Refunds	-	125	-
Total Receipts, per the Department's Records	<u>\$ 4,961</u>	<u>\$ 5,568</u>	<u>\$ 6,359</u>
Receipts, per the Department's Records	\$ 4,961	\$ 5,568	\$ 6,359
Deposits in Transit, Beginning of the Fiscal Year	46	53	47
Deposits in Transit, End of the Fiscal Year	(574)	(46)	(53)
Deposits, Recorded by the State Comptroller	<u>\$ 4,433</u>	<u>\$ 5,575</u>	<u>\$ 6,353</u>
General Professions Dedicated Fund - 0022			
Receipt Sources:			
General Professions Licenses and Fees	\$ 13,018	\$ 12,043	\$ 15,983
Fines, Penalties, or Violations	221	494	333
Prior Year Refunds	-	60	-
Total Receipts, per the Department's Records	<u>\$ 13,239</u>	<u>\$ 12,597</u>	<u>\$ 16,316</u>
Receipts, per the Department's Records	\$ 13,239	\$ 12,597	\$ 16,316
Deposits in Transit, Beginning of the Fiscal Year	502	1,128	556
Deposits in Transit, End of the Fiscal Year	(647)	(502)	(1,128)
Deposits, Recorded by the State Comptroller	<u>\$ 13,094</u>	<u>\$ 13,223</u>	<u>\$ 15,744</u>
Illinois State Pharmacy Disciplinary Fund - 0057			
Receipt Sources:			
Pharmacy Licenses and Fees	\$ 4,735	\$ 1,855	\$ 4,876
Fines, Penalties, or Violations	196	180	204
Prior Year Refunds	-	27	-
Total Receipts, per the Department's Records	<u>\$ 4,931</u>	<u>\$ 2,062</u>	<u>\$ 5,080</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Illinois State Pharmacy Disciplinary Fund - 0057 (Continued)			
Receipts, per the Department's Records	\$ 4,931	\$ 2,062	\$ 5,080
Deposits in Transit, Beginning of the Fiscal Year	45	104	49
Deposits in Transit, End of the Fiscal Year	(38)	(45)	(104)
Deposits, Recorded by the State Comptroller	<u>\$ 4,938</u>	<u>\$ 2,121</u>	<u>\$ 5,025</u>
Compassionate Use of Medical Cannabis Fund - 0075			
Receipt Sources:			
Medical Cannabis Licenses and Fees	\$ 1,671	\$ 1,559	\$ 1,399
Fines, Penalties, or Violations	264	64	51
Prior Year Refunds	-	15	-
Total Receipts, per the Department's Records	<u>\$ 1,935</u>	<u>\$ 1,638</u>	<u>\$ 1,450</u>
Receipts, per the Department's Records	\$ 1,935	\$ 1,638	\$ 1,450
Deposits in Transit, Beginning of the Fiscal Year	38	9	3
Deposits in Transit, End of the Fiscal Year	(22)	(38)	(9)
Deposits, Recorded by the State Comptroller	<u>\$ 1,951</u>	<u>\$ 1,609</u>	<u>\$ 1,444</u>
Illinois State Medical Disciplinary Fund - 0093			
Receipt Sources:			
Medical Licenses and Fees	\$ 14,218	\$ 3,232	\$ 16,600
Fines, Penalties, or Violations	273	278	484
Reim/Jury Duty and Recoveries	3	-	-
Prior Year Refunds	-	64	-
Total Receipts, per the Department's Records	<u>\$ 14,494</u>	<u>\$ 3,574</u>	<u>\$ 17,084</u>
Receipts, per the Department's Records	\$ 14,494	\$ 3,574	\$ 17,084
Deposits in Transit, Beginning of the Fiscal Year	145	422	3,825
Deposits in Transit, End of the Fiscal Year	(2,312)	(145)	(422)
Deposits, Recorded by the State Comptroller	<u>\$ 12,327</u>	<u>\$ 3,851</u>	<u>\$ 20,487</u>
Registered Certified Public Accountants' Administration and Disciplinary Fund - 0151			
Receipt Sources:			
CPA Licenses and Fees	\$ 455	\$ 3,877	\$ 1,051
Fines, Penalties, or Violations	11	11	5
Prior Year Refunds	-	10	-
Total Receipts, per the Department's Records	<u>\$ 466</u>	<u>\$ 3,898</u>	<u>\$ 1,056</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Registered Certified Public Accountants'			
Administration and Disciplinary Fund - 0151 (Continued)			
Receipts, per the Department's Records	\$ 466	\$ 3,898	\$ 1,056
Deposits in Transit, Beginning of the Fiscal Year	25	721	21
Deposits in Transit, End of the Fiscal Year	(16)	(25)	(721)
Deposits, Recorded by the State Comptroller	<u>\$ 475</u>	<u>\$ 4,594</u>	<u>\$ 356</u>
Professions Indirect Cost Fund - 0218			
Receipt Sources:			
General Professions Licenses and Fees	\$ -	\$ -	\$ -
Reim/Jury Duty and Recoveries	-	-	16
Prior Year Refunds	1	326	-
Total Receipts, per the Department's Records	<u>\$ 1</u>	<u>\$ 326</u>	<u>\$ 16</u>
Receipts, per the Department's Records	\$ 1	\$ 326	\$ 16
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1</u>	<u>\$ 326</u>	<u>\$ 16</u>
Credit Union Fund - 0243			
Receipt Sources:			
Credit Union Regulatory Fees	\$ 5,309	\$ 4,104	\$ 4,377
Credit Union Examination Fees	3	9	6
Fines, Penalties, or Violations	1	-	-
Prior Year Refunds	-	65	-
Total Receipts, per the Department's Records	<u>\$ 5,313</u>	<u>\$ 4,178</u>	<u>\$ 4,383</u>
Receipts, per the Department's Records	\$ 5,313	\$ 4,178	\$ 4,383
Deposits in Transit, Beginning of the Fiscal Year	5	16	2
Deposits in Transit, End of the Fiscal Year	(1)	(5)	(16)
Deposits, Recorded by the State Comptroller	<u>\$ 5,317</u>	<u>\$ 4,189</u>	<u>\$ 4,369</u>
Residential Finance Regulatory Fund - 0244			
Receipt Sources:			
Mortgage Banking Registrations	\$ 2,402	2,407	\$ 2,583
Loan Originator Licenses and Fees	3,140	2,772	3,182
Mortgage Banking Examination Fees	329	243	350
Mortgage Banking Full Service Fees	144	146	138
Fines, Penalties, or Violations	39	107	103
Prior Year Refunds	-	54	-
Total Receipts, per the Department's Records	<u>\$ 6,054</u>	<u>\$ 5,729</u>	<u>\$ 6,356</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Residential Finance Regulatory Fund - 0244 (Continued)			
Receipts, per the Department's Records	\$ 6,054	\$ 5,729	\$ 6,356
Deposits in Transit, Beginning of the Fiscal Year	45	178	46
Deposits in Transit, End of the Fiscal Year	(69)	(45)	(178)
Deposits, Recorded by the State Comptroller	<u>\$ 6,030</u>	<u>\$ 5,862</u>	<u>\$ 6,224</u>
Nursing Dedicated and Professional Fund - 0258			
Receipt Sources:			
Nursing Licenses and Fees	\$ 11,224	\$ 3,494	\$ 16,767
Fines, Penalties, or Violations	4	28	17
Reim/Jury Duty and Recoveries	42	32	16
Prior Year Refunds	-	34	-
Total Receipts, per the Department's Records	<u>\$ 11,270</u>	<u>\$ 3,588</u>	<u>\$ 16,800</u>
Receipts, per the Department's Records	\$ 11,270	\$ 3,588	\$ 16,800
Deposits in Transit, Beginning of the Fiscal Year	109	895	109
Deposits in Transit, End of the Fiscal Year	(726)	(109)	(895)
Deposits, Recorded by the State Comptroller	<u>\$ 10,653</u>	<u>\$ 4,374</u>	<u>\$ 16,014</u>
Optometric Licensing and Disciplinary Fund - 0259			
Receipt Sources:			
Optometric Licenses and Fees	\$ 893	\$ 75	\$ 980
Prior Year Refunds	-	5	-
Total Receipts, per the Department's Records	<u>\$ 893</u>	<u>\$ 80</u>	<u>\$ 980</u>
Receipts, per the Department's Records	\$ 893	\$ 80	\$ 980
Deposits in Transit, Beginning of the Fiscal Year	8	10	2
Deposits in Transit, End of the Fiscal Year	(9)	(8)	(10)
Deposits, Recorded by the State Comptroller	<u>\$ 892</u>	<u>\$ 82</u>	<u>\$ 972</u>
Appraisal Administration Fund - 0386			
Receipt Sources:			
Appraisal Licenses and Fees	\$ 2,175	\$ 780	\$ 2,077
Fines, Penalties, or Violations	26	42	25
Prior Year Refunds	-	13	-
Total Receipts, per the Department's Records	<u>\$ 2,201</u>	<u>\$ 835</u>	<u>\$ 2,102</u>
Receipts, per the Department's Records	\$ 2,201	\$ 835	\$ 2,102
Deposits in Transit, Beginning of the Fiscal Year	5	9	31
Deposits in Transit, End of the Fiscal Year	(10)	(5)	(9)
Deposits, Recorded by the State Comptroller	<u>\$ 2,196</u>	<u>\$ 839</u>	<u>\$ 2,124</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Athletics Supervision and Regulation Fund - 0505			
Receipt Sources:			
Athletic Licenses and Fees	\$ 173	\$ 97	\$ 165
Total Receipts, per the Department's Records	<u>\$ 173</u>	<u>\$ 97</u>	<u>\$ 165</u>
Receipts, per the Department's Records			
Deposits in Transit, Beginning of the Fiscal Year	-	93	-
Deposits in Transit, End of the Fiscal Year	-	-	(93)
Deposits, Recorded by the State Comptroller	<u>\$ 173</u>	<u>\$ 190</u>	<u>\$ 72</u>
Pawnbroker Regulation Fund - 0562			
Receipt Sources:			
Pawnbroker Licenses and Fees	\$ 232	\$ 244	\$ 9
Prior Year Refunds	-	4	-
Total Receipts, per the Department's Records	<u>\$ 232</u>	<u>\$ 248</u>	<u>\$ 9</u>
Receipts, per the Department's Records			
Deposits in Transit, Beginning of the Fiscal Year	-	-	2
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 232</u>	<u>\$ 248</u>	<u>\$ 11</u>
Savings Bank Regulatory Fund - 0579			
Receipt Sources:			
Savings and Loan Supervisory Fees	\$ 755	\$ 739	\$ 372
Thrift Registration Fees	2	1	2
Savings and Loan Examination Fees	-	-	81
Prior Year Refunds	-	3	-
Total Receipts, per the Department's Records	<u>\$ 757</u>	<u>\$ 743</u>	<u>\$ 455</u>
Receipts, per the Department's Records			
Deposits in Transit, Beginning of the Fiscal Year	-	-	31
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 757</u>	<u>\$ 743</u>	<u>\$ 486</u>
Real Estate Recovery Fund - 0629			
Receipt Sources:			
Real Estate Licenses and Fees	\$ -	\$ -	\$ (4)
Fines, Penalties, or Violations	448	451	193
Total Receipts, per the Department's Records	<u>\$ 448</u>	<u>\$ 451</u>	<u>\$ 189</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Real Estate Recovery Fund - 0629 (Continued)			
Receipts, per the Department's Records	\$ 448	\$ 451	\$ 189
Deposits in Transit, Beginning of the Fiscal Year	33	14	14
Deposits in Transit, End of the Fiscal Year	(24)	(33)	(14)
Deposits, Recorded by the State Comptroller	<u>\$ 457</u>	<u>\$ 432</u>	<u>\$ 189</u>
Home Inspector Administration Fund - 0746			
Receipt Sources:			
Home Inspector Licenses and Fees	\$ 100	\$ 801	\$ 123
Fines, Penalties, or Violations	1	-	1
Prior Year Refunds	-	2	-
Total Receipts, per the Department's Records	<u>\$ 101</u>	<u>\$ 803</u>	<u>\$ 124</u>
Receipts, per the Department's Records	\$ 101	\$ 803	\$ 124
Deposits in Transit, Beginning of the Fiscal Year	3	9	5
Deposits in Transit, End of the Fiscal Year	(11)	(3)	(9)
Deposits, Recorded by the State Comptroller	<u>\$ 93</u>	<u>\$ 809</u>	<u>\$ 120</u>
Cemetery Oversight Licensing and Disciplinary Fund - 0792			
Receipt Sources:			
Cemetery Oversight Licenses and Fees	\$ 40	\$ 27	\$ 7
Fines, Penalties, or Violations	1	10	-
Prior Year Refunds	-	16	-
Total Receipts, per the Department's Records	<u>\$ 41</u>	<u>\$ 53</u>	<u>\$ 7</u>
Receipts, per the Department's Records	\$ 41	\$ 53	\$ 7
Deposits in Transit, Beginning of the Fiscal Year	1	4	1
Deposits in Transit, End of the Fiscal Year	(32)	(1)	(4)
Deposits, Recorded by the State Comptroller	<u>\$ 10</u>	<u>\$ 56</u>	<u>\$ 4</u>
Bank and Trust Company Fund - 0795			
Receipt Sources:			
Bank Examination Fees	\$ 17,536	\$ 13,614	\$ 14,117
Student Loan Servicing Fees	52	56	-
EDP Examination Fees	3,208	3,079	3,254
Corporate Fiduciary Registrations	1,283	1,231	1,145
International Bank Examination Fees	2,682	2,029	2,208
Miscellaneous Banking Fees	79	113	77
Miscellaneous International Banking Fees	20	29	17
Miscellaneous Trust Company Fees	9	18	28
Reim/Jury Duty and Recoveries	5	6	6
Prior Year Refunds	-	270	-
Total Receipts, per the Department's Records	<u>\$ 24,874</u>	<u>\$ 20,445</u>	<u>20,852</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Bank and Trust Company Fund - 0795 (Continued)			
Receipts, per the Department's Records	\$ 24,874	\$ 20,445	\$ 20,852
Deposits in Transit, Beginning of the Fiscal Year	16	4	8
Deposits in Transit, End of the Fiscal Year	(4)	(16)	(4)
Deposits, Recorded by the State Comptroller	<u>\$ 24,886</u>	<u>\$ 20,433</u>	<u>\$ 20,856</u>
Illinois State Dental Disciplinary Fund - 0823			
Receipt Sources:			
Dental Licenses and Fees	\$ 281	\$ 3,853	\$ 1,646
Fines, Penalties, or Violations	21	42	16
Prior Year Refunds	-	16	-
Total Receipts, per the Department's Records	<u>\$ 302</u>	<u>\$ 3,911</u>	<u>\$ 1,662</u>
Receipts, per the Department's Records	\$ 302	\$ 3,911	\$ 1,662
Deposits in Transit, Beginning of the Fiscal Year	34	1,405	29
Deposits in Transit, End of the Fiscal Year	(20)	(34)	(1,405)
Deposits, Recorded by the State Comptroller	<u>\$ 316</u>	<u>\$ 5,282</u>	<u>\$ 286</u>
Community Association Manager Licensing and Disciplinary Fund - 0829			
Receipt Sources:			
Community Association Manager Licenses and Fees	\$ 433	\$ 196	\$ 409
Fines, Penalties, or Violations	21	4	7
Total Receipts, per the Department's Records	<u>\$ 454</u>	<u>\$ 200</u>	<u>\$ 416</u>
Receipts, per the Department's Records	\$ 454	\$ 200	\$ 416
Deposits in Transit, Beginning of the Fiscal Year	93	7	44
Deposits in Transit, End of the Fiscal Year	(4)	(93)	(7)
Deposits, Recorded by the State Comptroller	<u>\$ 543</u>	<u>\$ 114</u>	<u>\$ 453</u>
Real Estate License Administration Fund - 0850			
Receipt Sources:			
Real Estate Licenses and Fees	\$ 4,690	\$ 5,724	\$ 8,319
Timeshare Registration Fees	-	-	27
Land Sale Fees	-	-	9
Fines, Penalties, or Violations	3	7	7
Prior Year Refunds	-	105	-
Total Receipts, per the Department's Records	<u>\$ 4,693</u>	<u>\$ 5,836</u>	<u>\$ 8,362</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Real Estate License Administration Fund - 0850 (Continued)			
Receipts, per the Department's Records	\$ 4,693	\$ 5,836	\$ 8,362
Deposits in Transit, Beginning of the Fiscal Year	150	347	197
Deposits in Transit, End of the Fiscal Year	(198)	(150)	(347)
Deposits, Recorded by the State Comptroller	<u>\$ 4,645</u>	<u>\$ 6,033</u>	<u>\$ 8,212</u>
Design Professionals Administration and Investigation Fund - 0888			
Receipt Sources:			
Design Professional Licenses and Fees	\$ 1,554	\$ 1,421	\$ 1,582
Fines, Penalties, or Violations	46	25	5
Prior Year Refunds	-	14	-
Total Receipts, per the Department's Records	<u>\$ 1,600</u>	<u>\$ 1,460</u>	<u>\$ 1,587</u>
Receipts, per the Department's Records	\$ 1,600	\$ 1,460	\$ 1,587
Deposits in Transit, Beginning of the Fiscal Year	37	41	69
Deposits in Transit, End of the Fiscal Year	(21)	(37)	(41)
Deposits, Recorded by the State Comptroller	<u>\$ 1,616</u>	<u>\$ 1,464</u>	<u>\$ 1,615</u>
Cannabis Business Development Fund - 0898			
Receipt Sources:			
Business Development Cannabis Licenses	\$ 7,124	\$ -	\$ -
Total Receipts, per the Department's Records	<u>7,124</u>	<u>-</u>	<u>-</u>
Receipts, per the Department's Records	\$ 7,124	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 7,124</u>	<u>\$ -</u>	<u>\$ -</u>
Cannabis Regulatory Fund - 0912			
Receipt Sources:			
Recreational Cannabis Licenses	\$ 15,044	\$ -	\$ -
Total Receipts, per the Department's Records	<u>15,044</u>	<u>-</u>	<u>-</u>
Receipts, per the Department's Records	\$ 15,044	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 15,044</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Illinois State Podiatric Disciplinary Fund - 0954			
Receipt Sources:			
Podiatric Physician Licenses and Fees	\$ 43	\$ 480	\$ 41
Fines, Penalties, or Violations	11	31	-
Total Receipts, per the Department's Records	<u>\$ 54</u>	<u>\$ 511</u>	<u>\$ 41</u>
Receipts, per the Department's Records	\$ 54	\$ 511	\$ 41
Deposits in Transit, Beginning of the Fiscal Year	3	6	4
Deposits in Transit, End of the Fiscal Year	(2)	(3)	(6)
Deposits, Recorded by the State Comptroller	<u>\$ 55</u>	<u>\$ 514</u>	<u>\$ 39</u>
GRAND TOTAL - ALL FUNDS			
Receipt Sources:			
Appraisal Licenses and Fees	\$ 2,175	\$ 780	\$ 2,077
Athletic Licenses and Fees	173	97	165
Bank Examination Fees	17,536	13,614	14,117
Business Development Cannabis Licenses	7,124	-	-
Cemetery Oversight Licenses and Fees	40	27	7
Community Association Manager Licenses and Fees	433	196	409
Corporate Fiduciary Registrations	1,283	1,231	1,145
CPA Licenses and Fees	455	3,877	1,051
Credit Union Examination Fees	3	9	6
Credit Union Regulatory Fees	5,309	4,104	4,377
Dental Licenses and Fees	281	3,853	1,646
Design Professional Licenses and Fees	1,554	1,421	1,582
EDP Examination Fees	3,208	3,079	3,254
Financial Institution Examination Fees	794	872	1,079
Financial Institution Licenses and Fees	3,080	3,156	4,843
General Professions Licenses and Fees	13,018	12,043	15,983
Home Inspector Licenses and Fees	100	801	123
International Bank Examination Fees	2,682	2,029	2,208
Land Sale Fees	-	-	9
Loan Originator Licenses and Fees	3,140	2,772	3,182
Medical Cannabis Licenses and Fees	1,671	1,559	1,399
Medical Licenses and Fees	14,218	3,232	16,600
Miscellaneous Banking Fees	79	113	77
Miscellaneous International Banking Fees	20	29	17
Miscellaneous Trust Company Fees	9	18	28
Mortgage Banking Examination Fees	329	243	350
Mortgage Banking Full Service Fees	144	146	138
Mortgage Banking Registrations	2,402	2,407	2,583

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
GRAND TOTAL - ALL FUNDS (Continued)			
Receipt Sources: (Continued)			
Nursing Licenses and Fees	\$ 11,224	\$ 3,494	\$ 16,767
Optometric Licenses and Fees	893	75	980
Pawnbroker Licenses and Fees	232	244	9
Pharmacy Licenses and Fees	4,735	1,855	4,876
Podiatric Physician Licenses and Fees	43	480	41
Real Estate Licenses and Fees	4,690	5,724	8,315
Recreational Cannabis Licenses	15,044	-	-
Retaliatory Fees	209	648	-
Savings and Loan Examination Fees	-	-	81
Savings and Loan Supervisory Fees	755	739	372
Student Loan Servicing Fees	52	56	-
Thrift Registration Fees	2	1	2
Timeshare Registration Fees	-	-	27
Fines, Penalties, or Violations	2,465	2,541	1,888
Reim/jury duty and recoveries	50	38	38
Prior Year Refunds	22	1,228	-
Total Receipts, per the Department's Records	<u>\$ 121,676</u>	<u>\$ 78,831</u>	<u>\$ 111,851</u>
Receipts, per the Department's Records	\$ 121,676	\$ 78,831	\$ 111,851
Deposits in Transit, Beginning of the Fiscal Year	1,343	5,475	5,095
Deposits in Transit, End of the Fiscal Year	(4,740)	(1,343)	(5,475)
Deposits, Recorded by the State Comptroller	<u>\$ 118,279</u>	<u>\$ 82,963</u>	<u>\$ 111,471</u>

Note 1: Retaliatory Fees of \$1,432,107 were erroneously reported in Financial Institutions Licenses and Fees in fiscal year 2018. The Department later discovered and fixed an irregularity where the accounting system was incorrectly coding Retaliatory Fees in Fund 0021 to Financial Institution Licenses and Fees.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF LOCALLY-HELD FUND RECEIPTS AND DISBURSEMENTS

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

LOCALLY-HELD FUNDS	2020	2019	2018
Title Insurance Securities Depository Fund - 1132			
Balance, Beginning of the Fiscal Year	\$ 22,683	\$ 22,278	\$ 20,030
Receipts	7,012	8,302	9,810
Disbursements	6,352	7,897	7,562
Balance, End of the Fiscal Year	<u>\$ 23,343</u>	<u>\$ 22,683</u>	<u>\$ 22,278</u>
Currency Exchange Liquidations Fund - 1133			
Balance, Beginning of the Fiscal Year	\$ 569	\$ 347	\$ 252
Receipts	187	355	190
Disbursements	337	133	95
Balance, End of the Fiscal Year	<u>\$ 419</u>	<u>\$ 569</u>	<u>\$ 347</u>
Official Advance Fund - 1249			
Balance, Beginning of the Fiscal Year	\$ 14	\$ 13	\$ 13
Receipts	1	3	3
Disbursements	2	2	3
Balance, End of the Fiscal Year	<u>\$ 13</u>	<u>\$ 14</u>	<u>\$ 13</u>
IL Bank Examiners' Education Fund - 1296			
Balance, Beginning of the Fiscal Year	\$ 407	\$ 337	\$ 290
Receipts	76	71	1,723
Disbursements	1	1	1,676
Balance, End of the Fiscal Year	<u>\$ 482</u>	<u>\$ 407</u>	<u>\$ 337</u>

Note 1: These balances were obtained from the Department's records and have been reconciled to the Department's *Report of Receipts and Disbursements for Locally Held Funds* for each locally held fund submitted to the Office of State Comptroller as of June 30, 2019, and June 30, 2020.

Note 2: This schedule is presented on the cash basis of accounting.

Note 3: The Depository Fund - 1132 is a non-appropriated locally held agency fund. The Title Insurance Act (215 ILCS 155/4) requires each approved applicant to file with and have approved by the Secretary cash or bonds of the United States, this State or body politic of this State with a current value of \$1,000,000.

The Department's remaining locally held funds are held at the following institutions:

Currency Exchange Liquidations Fund	MB Financial, 1st Illinois Bank, Byline Bank, Republic Bank, and FNB
Official Advance Fund	Chase Bank
IL Bank Examiners' Education Fund	Marine Bank

In addition to its account at Marine Bank, the Bank Examiner's Education Fund (1296) had certificates of deposit, totaling \$3,075,000, at June 30, 2019 and June 30, 2020 on deposit with various banks throughout Illinois with time varying from 12 to 36 months.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF CHANGES IN PROPERTY

For the Two Years Ended June 30, 2020

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2020					
Property					
Equipment	\$ 1,558	\$ 68	\$ 454	\$ 6	\$ 1,178
Total	<u>\$ 1,558</u>	<u>\$ 68</u>	<u>\$ 454</u>	<u>\$ 6</u>	<u>\$ 1,178</u>
Capital Leases					
Equipment	\$ 263	\$ 29	\$ -	\$ -	\$ 292
Total	<u>\$ 263</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292</u>

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

Note 2: This schedule was prepared from State property records as required by the Illinois Administrative Code (Code) and the Statewide Accounting Management System (SAMS). The capitalization policy required by the Code and SAMS is different from the capitalization policy established by the Office of the State Comptroller for financial reporting in accordance with generally accepted accounting principles (GAAP).

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
SCHEDULE OF CHANGES IN PROPERTY

For the Two Years Ended June 30, 2020

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2019					
Property					
Equipment	\$ 1,980	\$ 5	\$ 386	\$ (41)	\$ 1,558
Total	<u>\$ 1,980</u>	<u>\$ 5</u>	<u>\$ 386</u>	<u>\$ (41)</u>	<u>\$ 1,558</u>
Capital Leases					
Equipment	\$ 100	\$ 263	\$ 100	\$ -	\$ 263
Total	<u>\$ 100</u>	<u>\$ 263</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 263</u>

Note 1: These balances were obtained from the Department's records and have been reconciled to the Department's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2019.

Note 2: This schedule was prepared from State property records as required by the Illinois Administrative Code (Code) and the Statewide Accounting Management System (SAMS). The capitalization policy required by the Code and SAMS is different from the capitalization policy established by the Office of the State Comptroller for financial reporting in accordance with generally accepted accounting principles (GAAP).

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Functions

The Illinois Department of Financial and Professional Regulation (Department), through its operational components, the Division of Banking, Division of Financial Institutions, Division of Professional Regulation, and Division of Real Estate, oversees the regulation and licensure of banks and financial institutions, real estate businesses and professionals, and various licensed professions, enforces standards of professional practice and protects the rights of Illinois residents in their transactions with regulated industries.

The Department's mission is to:

- To protect the residents of Illinois,
- To ensure the safety and soundness of financial institutions,
- To ensure that competent professionals are licensed to provide services to the public, and,
- To enhance commerce in the state for the benefit of all its residents.

DEPARTMENT PROGRAMS

Evaluation and Licensing

The Department evaluates and acts upon license applications from regulated industries. The Department protects consumers by evaluating the safety, soundness, and professional integrity of license applicants.

Investigation and Enforcement

The Department safeguards the health and welfare of consumers and the public by investigating illegal activities and consumer complaints and taking enforcement actions when warranted. The Department also adjudicates formal complaints relating to violations of professional standards of practice. The Department reviews and investigates consumer complaints and allegations of professional misconduct and illegal activity; adjudicates administrative actions arising from such complaints and allegations; takes appropriate enforcement action to discipline wrongdoers; and, works with other state and federal agencies and law enforcement to coordinate action against major offenders.

Regulation and Supervision

The Department maintains the safety and soundness of Illinois financial services businesses by performing regular, impartial examinations and audits of entities and professionals to ensure compliance with statutory solvency and other essential accreditation requirements. The Department conducts ongoing regulatory and supervisory functions of financial services businesses and other professions.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Department's examiners perform regular examinations of regulated entities to ensure compliance with statutory requirements. Additionally, the Department educates and informs consumers about industries and individuals under its jurisdiction and receives complaints and inquiries regarding licensees.

Consumer Awareness and Education

The Department informs and educates Illinois consumers about the industries, professions, entities, and individuals under its jurisdiction. The Department provides information about financial literacy on both its website and through outreach programs. In addition to in-person outreach, the Department has increased its outreach presence through multiple social media platforms.

OPERATING DIVISIONS

Division of Professional Regulation

The division safeguards and promotes the health, safety, and welfare of the public by ensuring that licensure qualifications and standards for professional practice are properly evaluated, applied, and enforced. The Licensing and Testing section along with the Statewide Enforcement section maintain proper standards of licensee competence and protects the public from those who abuse their licenses. This responsibility encompasses issuing licenses and renewals, administering qualifying examinations for certain professions, establishing and enforcing rules of licensee conduct, investigating complaints against licensees, and taking appropriate disciplinary action against licensees who have violated applicable statutes and rules.

Division of Financial Institutions

The division investigates, examines, licenses, and regulates financial institutions including currency exchanges, State-chartered credit unions, title insurance companies, money transmitters and businesses making consumer loans of \$40,000 or less. The Division includes Consumer Credit, Credit Union, Currency Exchange and Title Insurance Sections.

Division of Banking

The division oversees the regulation and licensure of State-chartered banks, trust companies, pawnbrokers, savings banks and loan associations, mortgage bankers and brokers.

Division of Real Estate

The division regulates professionals involved in the buying and selling of property. It licenses and enforces the work of real estate brokers, managing brokers, leasing agents, real estate firms, real estate appraisers, auctioneers, auction firms, home inspectors, and home inspector entities.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

DEPARTMENT CENTER

Office of Legal Affairs

The Office of Legal Affairs (Legal) provides a variety of essential legal services to the Department's programmatic divisions and the Secretary's Office. Among other duties, Legal is responsible for providing administrative law judges to conduct formal hearings; drafting necessary legislation; administering the rule making process; drafting and administering vendor contracts; managing complex litigation; and advising the divisions regarding legal issues during their work. Legal also conducts internal investigations and responds to inquiries from the Office of the Executive Inspector General, other governmental agencies, and the public as needed.

Information Technology

Information Technology provides support for the Department's technology resources including systems analysis; telecommunications networking; programming; microcomputing support; and user training.

Legislative Affairs

Legislative Affairs develops the Department's legislative agendas; coordinates Department comments on legislation; and drafts issue papers, fact sheets, and bill reviews. They also monitor legislation affecting the Department and its regulated industries/entities; negotiates controversial legislation with legislators, Governor's staff, and special interest groups. They handle constituent inquiries referred by legislators, legislative staff, and the Governor's Office.

Administrative Services

Administrative Services provides general administrative and clerical support as needed for Department staff, coordinates activities related to Department facilities and moves (including coordinating and assigning office space allocation), manages telecommunications resources; orders, maintains, and delivers essential supplies and materials to staff; sorts, files, and distributes internal and external mail; develops, implements, and administers document management and destruction policies and procedures; manages and administers the vehicle fleet assets; and identifies, classifies, and processes forms used within the Department.

Fiscal Operations

Fiscal Operations is responsible for preparing, implementing, and monitoring the Department's annual budget. This unit serves as the centralized accounting area of the Department, and therefore, the unit is responsible for all revenue collections, all appropriation expenditures, the accounts receivable reporting, accounts payable, travel, and budget preparation.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Human Resources (Located under the Chief of Staff)

Human Resources (HR) is responsible for posting, interviewing, and hiring of Department employees. HR is also responsible for the transactions and administration of the State’s Personnel Code, Family Medical Leave Act, Health Insurance Portability and Accountability Act, and other Acts, along with personnel policy guidance from Governor’s Office and the Department of Central Management Services (CMS). HR performs liaison functions with Department employees, labor relations, collective bargaining units, Governor’s Office, CMS, and other State agencies.

Formal Planning

To date, the Department convened several strategic planning sessions to develop a multi-year strategic plan. In particular, the Department held a two-day formal planning session in January 2020 to review goals and progress. A product of that multi-day planning session was supplied previously in response to an audit inquiry. Following the planning session, the Department moved towards implementation by drafting a series of Gantt charts to track progress prior to the COVID-19 pandemic. Beginning August 2020, the Department, under guidance from external resources, began developing and implementing a multi-year Diversity, Equity and Inclusion Plan to increase both internal and external Diversity, Equity and Inclusion awareness and progress in boards, employee makeup, board makeup, and other areas of control.

In an effort to refocus efforts on strategic planning, information and updates to the multi-year plan was recently requested by all Divisions and a plan will be put into place in time.

Following are a year-to-year comparison of Division efforts and mandates during the examination period.

Division of Banking Activity:

	2018	2019	2020
Investigations	16	15	38
Completed Enforcement Actions	10	13	9
Ongoing Enforcement Actions	N/A	N/A	3

Examinations		
Year	Banking	Non-Banking
2018	305	312
2019	330	275
2020	231	291

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Division of Professional Regulation Activity:

	2018	2019	2020
Complaints Referred to Investigations	5,266	5,601	5,132
Cases Referred to Prosecutions	6,469	4,793	4,066
Cases Closed by Prosecutions	1,460	1,283	842
Cases Closed Adjudication Complete	3,115	2,280	1,355
Public Disciplines	3,020	2,870	1,815

Division of Financial Institutions:

Fiscal Year	Examinations Completed	IDFPR Consolidated Monthly Reports
DFI - Credit Union Section		
2018	140	C&D -1, Civil Penalties -0, Suspension Orders - 2; Total - 3
2019	147	C&D -0, Civil Penalties -0, Suspension Orders - 0; Total - 0
2020	121	C&D -0, Civil Penalties -1, Suspension Orders - 0; Total - 1
DFI - Consumer Credit Section		
2018	2,023	6 Cease and Desist Orders
2019	1,900	41 fines issued
2020	1,616	2 Cease and Desist Orders, 2 Consent Orders, 4 Settlement Agreements
DFI - Currency Exchange		
2018	392	1 Cease and Desist Order, 1 fine
2019	376	1 Cease and Desist Order
2020	289	7 fines - 1 rescinded
DFI - Title Insurance Section		

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year	Examinations Completed	IDFPR Consolidated Monthly Reports
2018	Registrations/Certifications 315; Exams Completed 2	4 Revocations, 2 Cease and Desist Order, 1 Settlement Agreement
2019	Registrations/Certifications 281; Exams Completed 4	5 Cease and Desist Orders
2020	Registrations/Certifications 303; Exams Completed 16	3 Cease and Desist Orders

Division of Real Estate:

	2018	2019	2020
Licensing and Education			
Total Active Licenses	90,859	86,283	96,548
Sponsor Changes	4,980	6,008	7,978
Applications	8,783	10,264	8,536
Initial Licenses Issued	6,189	7,553	7,617
License Renewals	4,076	19,262	27,322
Audits and Investigations			
Examinations	457	429	345
Investigations	1,706	1,723	1,217
Prosecutions			
Cases referred to Prosecutions	1,172	1,588	1,062
Cases Closed at Prosecutions	459	500	719

Significant Challenges

Since March 2020, the Department faced significant operational challenges caused by the COVID-19 pandemic. As a result, the Divisions and Units within the Department operated either completely at home or on a rotation-based schedule limiting the amount of employees in the office on any given day. In addition to operationally navigating the pandemic, the Department undertook several COVID-based initiatives, including instituting a new, rapid-approval process for health professionals temporarily joining the fight against COVID-19.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

To date, the Department has issued more than 10,000 of these licenses, along with nearly 1,000 more reinstatements of recently retired medical professionals. The Financial Institutions and Banking Divisions have similarly issued multiple rounds of guidance, variances, FAQs, and workshops to assist Illinois consumers and financial institutions. Moreover, the Department has translated all COVID-19 related public-facing documents into Spanish in an effort to ensure the most vulnerable Illinois citizens are protected.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 0001

Personal services and social security

The significant decrease from fiscal year 2019 to fiscal year 2020 was due to one-time payments to bargaining unit employees for back wages per Public Act 100-0007 resulting from a freeze of annual step increases to salary reimbursements.

Financial Institutions Fund – 0021

Personal services, retirement – employer contribution, and group insurance

The significant decrease from fiscal year 2019 to fiscal year 2020 was due to moving employees from the fund payroll onto the Professions Indirect Cost Fund payroll. This was done to alleviate fund insolvency issues for the Financial Institutions Fund.

Compassionate Use of Medical Cannabis Fund – 0075

Lump sums and other purposes

The significant increase from fiscal year 2019 to fiscal year 2020 was due to a change in the retirement percentage. The rate increased from 51.614% to 54.290%.

Illinois State Medical Disciplinary Fund – 0093

Retirement – employer contributions

The significant increase from fiscal year 2019 to fiscal year 2020 was due to a change in the retirement percentage. The rate increased from 51.614% to 54.290%.

Registered Certified Public Accountants' Administration and Disciplinary Fund – 0151

Lump sums and other purposes

The significant increase from fiscal year 2019 to fiscal year 2020 was due to a change in the retirement percentage. The rate increased from 51.614% to 54.290%.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Professions Indirect Cost Fund – 0218

Lump sums and other purposes

The significant increase in expenditures from fiscal year 2019 to fiscal year 2020 was a result in a \$2.5 million payment on a single contract in fiscal year 2020. The remaining increase was due to a re-alignment of expenditures by the Department.

Credit Union Fund – 0243

Personal Services

The significant decrease from fiscal year 2019 to fiscal year 2020 was due to moving employees from the fund payroll onto Professions Indirect Cost Fund payroll. This was done to alleviate fund insolvency issues for the Credit Union Fund.

Appraisal Administration Fund – 0386

Awards and grants

The subsequent significant increase in fiscal year 2020 was due to the large biennial payments to the federal government for appraisal license renewals. These payments occurred in fiscal year 2020.

Savings Regulatory Fund – 0579

Lump sums and other purposes

The significant decrease in expenditures from fiscal year 2019 to fiscal year 2020 was a result of not moving Division of Banking staff onto the fund payroll.

Cemetery Oversight Licensing and Disciplinary Fund – 0792

Lump sums and other purposes

The significant decreases in fiscal year 2019 to fiscal year 2020 were due to staff departures resulting in reduced payroll costs to the fund.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Bank and Trust Company Fund – 0795

Travel

The significant decrease in expenditures from fiscal year 2019 to fiscal year 2020 was due to the Coronavirus pandemic. All travel was halted in March 2020.

Real Estate License Administration Fund – 0850

Personal Services and group insurance

The significant decrease in expenditures from fiscal year 2019 to fiscal year 2020 was due to the Coronavirus pandemic. The Department extended license renewal deadlines. Payroll costs were moved to Professions Indirect Cost Fund to ensure fund solvency.

Cannabis Regulation Fund – 0912

Lump sums and other purposes

The significant increase in expenditures from fiscal year 2019 to fiscal year 2020 was a result of the establishment of the fund in fiscal year 2020.

Fiscal Year 2019 Compared to Fiscal Year 2018

General Revenue Fund – 0001

Personal services and social security

The significant increase in fiscal year 2019 from fiscal year 2018 was due to one-time payments to bargaining unit employees for back wages per Public Act 100-0007 resulting from a freeze of annual step increases to salary reimbursements.

Compassionate Use of Medical Cannabis Fund – 0075

Lump sums and other purposes

All expenditures for this fund are included in the lump sum and other purposes line. The significant changes from fiscal year 2018 to fiscal year 2019 are a result of the fiscal year 2018 report schedule being prepared on a detail object code level as opposed to by appropriation line. In fiscal year 2018, expenses were reported as personal services, retirement, social security, group insurance, contractual services, travel, and refunds. In fiscal year 2019, all expenses were reported in the lump sum appropriation line.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Illinois State Medical Disciplinary Fund – 0093

Personal Services

The decrease from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Personal services expenses that were paid from the contractual appropriation line were included in the personal services line for fiscal year 2018 but were captured in the contractual line in fiscal year 2019.

Contractual Services

The increase from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Personal services expenses that were paid from the contractual appropriation line were included in the personal services line for fiscal year 2018 but were captured in the contractual line in fiscal year 2019.

Registered Certified Public Accountants' Administration and Disciplinary Fund – 0151

Lump sums and other purposes

All expenditures for this fund are included in the lump sum and other purposes line. The significant changes from fiscal year 2018 to fiscal year 2019 are a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. In fiscal year 2018, expenses were reported as personal services, retirement, social security, group insurance, contractual services, travel, and refunds. In fiscal year 2019, all expenses were reported in the lump sum appropriation line.

Professions Indirect Cost Fund - 0218

Contractual Services

The decrease from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Contractual expenses that were paid from the lump sum appropriation line were included in the contractual services line for fiscal year 2018 but would be captured in the lump sum appropriation line in fiscal year 2019.

Equipment

The decrease from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Equipment expenses that were paid from the lump sum appropriation line were included in the equipment line for fiscal year 2018 but were captured in the lump sum line appropriation line in fiscal year 2019.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Lump sums and other purposes

The increase from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Only expenses in the lump sum detail object code series would have been reported in the lump sum line for fiscal year 2018, but all expenses paid from the lump sum line are reported in fiscal year 2019.

Nursing Dedicated and Professional Fund – 0258

Personal Services

The decrease from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Personal services expenses that were paid from the contractual services and lump sum lines were included in the personal services amount for fiscal year 2018. These expenses were captured in the contractual services or lump sum lines for fiscal year 2019.

Lump Sum and other purposes

The increase from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. Only expenses in the lump sum detail object code series would have been reported in the lump sum line for fiscal year 2018, but all expenses paid from the lump sum line are reported in fiscal year 2019.

Appraisal Administration Fund – 0386

Awards and grants

The significant decrease in fiscal year 2019 from fiscal year 2018 was due to the large biennial payments to the federal government for appraisal license renewals. These payments occurred in fiscal year 2018.

Savings Regulatory Fund – 0579

Lump sums and other purposes

All expenditures for this fund are included in the lump sum and other purposes line. The significant increase in expenditures from fiscal year 2018 to fiscal year 2019 was due to movement of select Division of Banking staff onto the fund payroll based on work assignments and scheduled field examinations.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Cemetery Oversight Licensing and Disciplinary Fund – 0792

Lump sums and other purposes

All expenditures for this fund are included in the lump sum and other purposes line. The increase from fiscal year 2018 to fiscal year 2019 is a result of the fiscal year 2018 schedule being prepared on a detail object code level as opposed to by appropriation line. In fiscal year 2018, expenses were reported as personal services, retirement, social security, group insurance, contractual services, travel, and refunds. In fiscal year 2019, all expenses were reported in the lump sum appropriation line.

Illinois State Dental Disciplinary Fund – 0823

Regular Positions

The significant decrease from fiscal year 2018 to fiscal year 2019 was due to staff departures resulting in a decrease in payroll costs.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

Financial Institutions Fund – 0021

Retaliatory fees

Retaliatory fees decreased in fiscal year 2020 from fiscal year 2019 due to Illinois tax increases coupled with changes in the way consolidated business income was reported resulting in increased business tax liability that negated the retaliatory tax owed.

General Professions Dedicated Fund – 0022

Fines, penalties or violations

Fines, penalties, or violations decreased in fiscal year 2020 from fiscal year 2019 due to the Department having less enforcement actions against licensees in the fiscal year.

Illinois State Pharmacy Disciplinary Fund – 0057

Pharmacy licenses and fees

Pharmacy licenses renew every two years. The renewal period was in fiscal year 2020. Pharmacy licenses and fees increased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the pharmacy profession.

Illinois State Medical Disciplinary Fund – 0093

Medical licenses and fees

Medical licenses renew every three years. The current renewal period started in fiscal year 2020. Medical licenses and fees increased in fiscal year 2020 from fiscal year 2019 due to the start of the renewal license cycle of the medical profession.

Registered Certified Public Accountants Administration and Disciplinary Fund – 0151

CPA licenses and fees

CPA licenses renew every three years. The renewal period for CPA licenses occurred primarily in fiscal year 2019. This renewal cycle caused CPA licenses and fees to decrease in fiscal year 2020 from fiscal year 2019.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Professions Indirect Cost Fund – 0218

Prior year refunds

Prior year refunds decreased in fiscal year 2020 from fiscal year 2019 due to a change in the retirement contribution rate. State Retirement Systems issued a refund for the fiscal year 2018 that was received in fiscal year 2019. This refund was not present in fiscal year 2020.

Credit Union Fund – 0243

Credit Union regulatory fees

Credit backs are issued when the Department collects more fees from the credit unions than expenses paid on behalf of the credit unions. The credit back for a given fiscal year is applied in the subsequent fiscal year. A credit back was not issued in fiscal year 2019 resulting in increased fees in fiscal year 2020.

Nursing Dedicated and Professional Fund – 0258

Nursing licenses and fees

Nursing licenses renew every two years. The renewal period was in fiscal year 2020. Nursing licenses and fees increased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the nursing profession.

Optometric Licensing and Disciplinary Fund – 0259

Optometric licenses and fees

Optometric licenses renew every two years. The renewal period was in fiscal year 2020. Optometric licenses and fees increased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the optometric profession.

Appraisal Administration Fund – 0386

Appraisal licenses and fees

Real estate appraisal licenses renew every two years. The renewal period was in fiscal year 2020. Appraisal licenses and fees increased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the real estate appraisal profession.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Home Inspector Administration Fund – 0746

Home inspector licenses and fees

Home inspector licenses renew every two years. The renewal period was in fiscal year 2019. Home inspector licenses and fees decreased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the home inspector profession.

Bank and Trust Company Fund – 0795

Banking examination fees

Credit backs are issued when the Department collects more fees from banks than expenses paid on the behalf of banks. Likewise, a contingency fee is assessed if the Department's expenses paid on the behalf of banks is greater than the amount of fees collected from the banks. The credit back or contingency fee for a given fiscal year is applied in the subsequent fiscal year. Banking examination fees increased in fiscal year 2020 from fiscal year 2019 due to a credit back applied in fiscal year 2019 and a contingency fee applied in fiscal year 2020.

International bank examination fee

Credit backs are issued when the Department collects more fees from banks than expenses paid on the behalf of banks. Likewise, a contingency fee is assessed if the Department's expenses paid on the behalf of banks is greater than the amount of fees collected from the banks. The credit back or contingency fee for a given fiscal year is applied in the subsequent fiscal year. International bank examination fees increased in fiscal year 2020 from fiscal year 2019 due to a credit back applied in fiscal year 2019 and a contingency fee applied in fiscal year 2020.

Prior year refunds

Prior year refunds decreased in fiscal year 2020 from fiscal year 2019 due to a change in the retirement contribution rate. State Employees Retirement Systems issued a refund for the fiscal year 2018 that was received in fiscal year 2019. This refund was not present in fiscal year 2020.

Illinois State Dental Disciplinary Fund – 0823

Dental licenses and fees

Dental licenses renew every three years. The renewal of dental licenses was in fiscal year 2019. Dental licenses and fees decreased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the dental profession.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Community Association Manager Licensing and Disciplinary Fund – 0829

Community association manager licenses and fees

Community association manager licenses renew every two years. The renewal of community association manager licenses was in fiscal year 2020. Community association manager licenses and fees increased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the community association manager profession.

Cannabis Business Development Fund – 0898

Cannabis business licenses and fees

Cannabis business licenses and fees increased in fiscal year 2020 from fiscal year 2019 as this was a new fund commencing in fiscal year 2020.

Cannabis Regulatory Fund – 0912

Cannabis regulatory licenses and fees

Cannabis regulatory licenses and fees increased in fiscal year 2020 from fiscal year 2019 as this was a new fund commencing in fiscal year 2020.

Illinois State Podiatric Disciplinary Fund - 0954

Podiatric physician licenses and fees

Podiatric physician licenses renew every two years. The renewal period was in fiscal year 2019. Podiatric physician licenses and fees decreased in fiscal year 2020 from fiscal year 2019 due to the renewal license cycle of the podiatric physician profession.

Fiscal Year 2019 Compared to Fiscal Year 2018

Financial Institutions Fund – 0021

Financial Institutions licenses and fees

Financial Institutions licenses decreased in fiscal year 2019 from fiscal year 2018 due to a reporting issue where the Department’s accounting system erroneously categorized retaliatory fees in fiscal year 2018 as Financial Institutions licenses. The issue was discovered and fixed in early fiscal year 2019. The Comptroller’s Office declined to process any receipt transfers as the reporting year was closed.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Retaliatory fees

Retaliatory fees increased in fiscal year 2019 from fiscal year 2018 due to a reporting issue where the Department's accounting system erroneously categorized retaliatory fees in fiscal year 2018 as Financial Institutions licenses. The issue was discovered and fixed in early fiscal year 2019. The Comptroller's Office declined to process any receipt transfers as the reporting year was closed.

Fines, penalties or violations

Fines, penalties, or violations increased in fiscal year 2019 from fiscal year 2018 due to the Department having more enforcement actions against licensees in the fiscal year.

General Professions Dedicated Fund – 0022

General professions licenses and fees

The renewal of three-year general professions licenses occurred in fiscal year 2018. Consequently, general professions licenses and fees decreased in fiscal year 2019 from fiscal year 2018.

Illinois State Pharmacy Disciplinary Fund – 0057

Pharmacy licenses and fees

Pharmacy licenses renew every two years. The renewal period was in fiscal year 2018. Pharmacy licenses and fees decreased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the pharmacy profession.

Illinois State Medical Disciplinary Fund – 0093

Medical licenses and fees

Medical licenses renew every three years. Renewal periods begin in the last quarter of one fiscal year and end in the first quarter of the subsequent year. The last renewal period for medical licenses began in fiscal year 2017 and ended in fiscal year 2018. As a result of the renewal period transcending two fiscal years, fiscal year 2019 medical licenses and fees decreased from fiscal year 2018.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Registered Certified Public Accountants Administration and Disciplinary Fund – 0151

CPA licenses and fees

CPA licenses renew every three years. The renewal period for CPA licenses occurred primarily in fiscal year 2019. This renewal cycle caused CPA licenses and fees to increase in fiscal year 2019 from fiscal year 2018.

Professions Indirect Cost Fund – 0218

Prior year refunds

Prior year refunds increased in fiscal year 2019 from fiscal year 2018 due to a change in the retirement contribution rate. State Retirement Systems issued a refund for the fiscal year 2018 that was received in fiscal year 2019.

Nursing Dedicated and Professional Fund – 0258

Nursing licenses and fees

Nursing licenses renew every two years. The renewal period was in fiscal year 2018. Nursing licenses and fees decreased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the nursing profession.

Optometric Licensing and Disciplinary Fund – 0259

Optometric licenses and fees

Optometric licenses renew every two years. The renewal period was in fiscal year 2018. Optometric licenses and fees decreased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the optometric profession.

Appraisal Administration Fund – 0386

Appraisal licenses and fees

Real estate appraisal licenses renew every two years. The renewal period was in fiscal year 2018. Appraisal licenses and fees decreased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the real estate appraisal profession.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Savings Regulatory Fund – 0579

Savings and loan supervisory fees

Credit backs are issued when the Department collects more fees from savings banks than expenses paid on behalf of the savings banks. The credit back for a given fiscal year is applied in the subsequent fiscal year. Savings and loan supervisory fees increased in fiscal year 2019 from fiscal year 2018 due to the credit back applied in fiscal year 2019 being lesser than the credit back applied in fiscal year 2018.

Real Estate Recovery Fund – 0629

Fines, penalties or violations

Fines, penalties, or violations increased in fiscal year 2019 from fiscal year 2018 due to the Department having more enforcement actions against licensees in the fiscal year.

Home Inspector Administration Fund – 0746

Home inspector licenses and fees

Home inspector licenses renew every two years. The renewal period was in fiscal year 2019. Home inspector licenses and fees increased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the home inspector profession.

Bank and Trust Company Fund – 0795

Prior year refunds

Prior year refunds increased in fiscal year 2019 from fiscal year 2018 due to a change in the retirement contribution rate. State Employees Retirement Systems issued a refund for the fiscal year 2018 that was received in fiscal year 2019.

Illinois State Dental Disciplinary Fund – 0823

Dental licenses and fees

Dental licenses renew every three years. The renewal of dental licenses was in fiscal year 2019. Dental licenses and fees increased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the dental profession.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2020

(NOT EXAMINED)

Community Association Manager Licensing and Disciplinary Fund – 0829

Community association manager licenses and fees

Community association manager licenses renew every two years. The renewal of community association manager licenses and fees was in fiscal year 2018. Community association manager licenses and fees decreased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the community association manager profession.

Real Estate License Administration Fund – 0850

Real estate licenses and fees

Real estate licenses renew every two years. The renewal period was in fiscal year 2018. Real estate licenses and fees decreased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the real estate profession.

Illinois State Podiatric Disciplinary Fund – 0954

Podiatric physician licenses and fees

Podiatric physician licenses renew every two years. The renewal period was in fiscal year 2019. Podiatric physician licenses and fees increased in fiscal year 2019 from fiscal year 2018 due to the renewal license cycle of the podiatric physician profession.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

Professions Indirect Cost Fund – 0218

The significant lapse period spending was primarily due to the COVID-19 pandemic which caused processing delays due to decreased staffing and on-site COVID-19 offices restrictions.

Real Estate Research and Education Fund – 0849

The significant lapse period spending was primarily due to the COVID-19 pandemic which caused processing delays due to decreased staffing and on-site COVID-19 offices restrictions.

Cannabis Regulatory Fund – 0912

The significant lapse period spending was primarily due to the Department's final payments of fiscal year 2020 contracted services.

Fiscal Year 2019

General Revenue Fund – 0001

The significant lapse period spending was primarily due to the Department's union employee backpay.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
NUMBER OF EMPLOYEES
For the Fiscal Year Ended June 30,

(NOT EXAMINED)

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Division			
Division of Professional Regulation	147	130	134
Division of Banking	94	95	95
Division of Financial Institutions	49	51	57
Division of Real Estate	35	35	33
Secretary's Staff	8	6	10
Fiscal Operations	15	12	12
Information Technology Unit	-	-	9
Office of Legal Affairs	31	30	30
Legislative Affairs Unit	4	3	3
Administrative Services Unit	16	18	17
	<u>399</u>	<u>380</u>	<u>400</u>
Total Full-Time Equivalent Employees	<u>399</u>	<u>380</u>	<u>400</u>

Note 1: This schedule presents the average number of employees, by Division, at the Department.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
DISCLOSURE OF EMERGENCY PURCHASES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

The Illinois Department of Financial and Professional Regulation (Department) had one emergency purchase in fiscal year 2020.

Prevent or Minimize Disruption to Critical State Services

Court Reporting Services (Chicago)

The Department requires court reporting services on an ongoing basis to fulfill statutory requirements and to secure accurate records of various complex proceedings, meetings, or conferences. These services will avoid any operational interruptions as all statutorily required regulatory enforcement actions would cease if not procured. If the Department does not hold regulatory administrative hearings, bad actors within licensed professions will continue operating, impose extreme risks, and cause serious harm to the residents of the State of Illinois. Without court reporting services, the unit would be unable to conduct hearings which would prevent proper regulation of professionals which would result in a threat to public health or safety and interfere with collection of State revenue. An emergency purchase was executed on January 2, 2020 and an extension was granted in March 2020 to extend the Department's emergency purchase to December 31, 2020. The final costs of this emergency purchase was \$34,219.

Fiscal Year 2019

The Department did not have any emergency purchases during fiscal year 2019.

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>ADMINISTRATIVE SERVICES</u>			
Overtime Hours Paid	38	7	6
Compensatory Hours Granted	120	236	236
Total	<u>158</u>	<u>243</u>	<u>242</u>
Value of Overtime Hours Paid	\$ 1,452	\$ 434	\$ 148
Value of Compensatory Hours Granted	9,519	18,990	15,976
Total Costs	<u>\$ 10,971</u>	<u>\$ 19,424</u>	<u>\$ 16,124</u>
<u>BANKING</u>			
Overtime Hours Paid	251	719	511
Compensatory Hours Granted	215	166	219
Total	<u>466</u>	<u>885</u>	<u>730</u>
Value of Overtime Hours Paid	\$ 13,853	\$ 35,535	\$ 26,322
Value of Compensatory Hours Granted	9,921	8,066	10,115
Total Costs	<u>\$ 23,774</u>	<u>\$ 43,601</u>	<u>\$ 36,437</u>
<u>FINANCIAL INSTITUTIONS</u>			
Overtime Hours Paid	-	11	2
Compensatory Hours Granted	268	410	474
Total	<u>268</u>	<u>421</u>	<u>476</u>
Value of Overtime Hours Paid	\$ -	\$ 530	\$ 92
Value of Compensatory Hours Granted	36,448	24,506	25,784
Total Costs	<u>\$ 36,448</u>	<u>\$ 25,036</u>	<u>\$ 25,876</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>FISCAL OPERATIONS</u>			
Overtime Hours Paid	208	822	46
Compensatory Hours Granted	465	163	185
Total	<u>673</u>	<u>985</u>	<u>231</u>
Value of Overtime Hours Paid	\$ 8,799	\$ 33,320	\$ 1,915
Value of Compensatory Hours Granted	23,982	9,071	10,315
Total Costs	<u>\$ 32,781</u>	<u>\$ 42,391</u>	<u>\$ 12,230</u>
<u>INFORMATION TECHNOLOGY</u>			
Overtime Hours Paid	-	-	2
Compensatory Hours Granted	-	-	20
Total	<u>-</u>	<u>-</u>	<u>22</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ 41
Value of Compensatory Hours Granted	-	-	1,596
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,637</u>
<u>INTERGOVERNMENTAL AGREEMENT</u>			
Overtime Hours Paid	-	1	802
Compensatory Hours Granted	-	-	-
Total	<u>-</u>	<u>1</u>	<u>802</u>
Value of Overtime Hours Paid	\$ -	\$ 44	\$ 33,885
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 33,885</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>LEGISLATIVE AFFAIRS</u>			
Overtime Hours Paid	-	12	30
Compensatory Hours Granted	193	216	339
Total	<u>193</u>	<u>228</u>	<u>369</u>
Value of Overtime Hours Paid	\$ -	\$ 551	\$ 1,342
Value of Compensatory Hours Granted	6,310	7,395	12,344
Total Costs	<u>\$ 6,310</u>	<u>\$ 7,946</u>	<u>\$ 13,686</u>
<u>OFFICE OF LEGAL AFFAIRS</u>			
Overtime Hours Paid	80	28	68
Compensatory Hours Granted	961	1,030	1,106
Total	<u>1,041</u>	<u>1,058</u>	<u>1,174</u>
Value of Overtime Hours Paid	\$ 5,123	\$ 1,451	\$ 3,645
Value of Compensatory Hours Granted	43,715	46,528	49,054
Total Costs	<u>\$ 48,838</u>	<u>\$ 47,979</u>	<u>\$ 52,699</u>
<u>PROFESSIONAL REGULATION</u>			
Overtime Hours Paid	2,614	3,712	2,255
Compensatory Hours Granted	2,024	2,018	1,983
Total	<u>4,638</u>	<u>5,730</u>	<u>4,238</u>
Value of Overtime Hours Paid	\$ 97,110	\$ 145,409	\$ 94,589
Value of Compensatory Hours Granted	112,324	111,709	112,998
Total Costs	<u>\$ 209,434</u>	<u>\$ 257,118</u>	<u>\$ 207,587</u>

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>REAL ESTATE</u>			
Overtime Hours Paid	79	98	113
Compensatory Hours Granted	595	938	805
Total	<u>674</u>	<u>1,036</u>	<u>918</u>
Value of Overtime Hours Paid	\$ 3,562	\$ 5,271	\$ 5,366
Value of Compensatory Hours Granted	29,685	48,712	43,984
Total Costs	<u>\$ 33,247</u>	<u>\$ 53,983</u>	<u>\$ 49,350</u>
<u>SECRETARY'S STAFF</u>			
Overtime Hours Paid	42	-	-
Compensatory Hours Granted	357	256	389
Total	<u>399</u>	<u>256</u>	<u>389</u>
Value of Overtime Hours Paid	\$ 2,239	\$ -	\$ -
Value of Compensatory Hours Granted	15,941	10,612	14,350
Total Costs	<u>\$ 18,180</u>	<u>\$ 10,612</u>	<u>\$ 14,350</u>
<u>GRAND TOTAL - ENTIRE DEPARTMENT</u>			
Overtime Hours Paid	3,312	5,410	3,835
Compensatory Hours Granted	5,198	5,433	5,756
Total	<u>8,510</u>	<u>10,843</u>	<u>9,591</u>
Value of Overtime Hours Paid	\$ 132,138	\$ 222,545	\$ 167,345
Value of Compensatory Hours Granted	287,845	285,589	296,516
Total Costs	<u>\$ 419,983</u>	<u>\$ 508,134</u>	<u>\$ 463,861</u>