



**STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES**

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COMPLIANCE EXAMINATION

For the Year Ended June 30, 2021

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



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STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
STATE COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2021

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STATE OF ILLINOIS  
**OFFICE OF COMPTROLLER**  
**FISCAL OFFICER RESPONSIBILITIES**  
COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2021

**OFFICE OFFICIALS**

|  |                   |
|--|-------------------|
| Comptroller  | Susana A. Mendoza |
| Assistant Comptroller – Fiscal Policy and Budget               | Kevin Schoeben    |
| Assistant Comptroller – Operations and Information Technology  | Ellen M. Andres   |
| Acting Assistant Comptroller – Chicago Office                  | Cesar Orozco      |
| Chief Legal Counsel  | Debjani Desai     |
| Chief Internal Auditor (July 1, 2020 – November 18, 2021)      | Gary Shadid       |
| Chief Internal Auditor (November 19, 2021 to January 13, 2022) | Vacant            |
| Interim Chief Internal Auditor (January 14, 2022 to present)   | Marvin Becker     |

**OFFICE OFFICES**

The Office’s primary administrative offices are located at:

Capitol Building:  
201 State Capitol  
Springfield, Illinois 62706-0001

Land of Lincoln Building:  
325 West Adams Street  
Springfield, Illinois 62704

James R. Thompson Center:  
100 West Randolph Street, Suite 15-500  
Chicago, Illinois 60601-3252



## ILLINOIS OFFICE OF COMPTROLLER

**SUSANA A. MENDOZA**  
COMPTROLLER

### MANAGEMENT ASSERTION LETTER

**February 10, 2022**

Sikich LLP  
132 South Water Street, Suite 300  
Decatur, IL 62523

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, Office of Comptroller – Fiscal Officer Responsibilities. 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, Office of Comptroller – Fiscal Officer Responsibilities' compliance with the following specified requirements during the one-year period ended June 30, 2021. Based on this evaluation, we assert that during the year ended June 30, 2021, the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities has materially complied with the specified requirements listed below.

- A. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

100 West Randolph Street, Suite 15-500  
Chicago, Illinois 60601-3252  
(312) 814-2451

201 State Capitol  
Springfield, Illinois 62706-0001  
(217) 782-6000

325 West Adams Street  
Springfield, Illinois 62704-1871  
(800) 877-8078

- D. State revenues and receipts collected by the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities 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. Include this paragraph only if applicable during the examination period.

Yours truly,

State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities

Signed Original on File

Agency Head

Signed Original on File

Fiscal Officer

Signed Original on File

General Counsel

STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
STATE COMPLIANCE EXAMINATION  
For the Year Ended June 30, 2021

**STATE COMPLIANCE REPORT**

**SUMMARY**

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance.

**SUMMARY OF FINDINGS**

| <b><u>Number of</u></b>                              | <b><u>Current Report</u></b> | <b><u>Prior Report</u></b> |
|--|------------------------------|----------------------------|
| Findings   | 1                            | 1                          |
| Repeated findings                                    | 1                            | 1                          |
| Prior recommendations implemented<br>or not repeated | 0                            | 0                          |

**SCHEDULE OF FINDINGS**

| <b><u>Item No.</u></b>  | <b><u>Page</u></b> | <b><u>Last/First<br/>Reported</u></b> | <b><u>Description</u></b>                         | <b><u>Finding Type</u></b> |
|-------------------------|--------------------|---------------------------------------|---|----------------------------|
| <b>Current Findings</b> |                    |                                       |   |                            |
| 2021-001                | 9                  | 2020/2009                             | Late Payment of Statutorily<br>Mandated Transfers | Material<br>Noncompliance  |

**EXIT CONFERENCE**

The Office waived an exit conference in correspondence from Ellen Andres, Assistant Comptroller – Operations and Information Technology, on February 9, 2022. The response to the recommendation was provided by Ellen M. Andres, Assistant Comptroller – Operations and Information Technology, in correspondence dated December 16, 2021.



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## **INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### **Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities 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 year ended June 30, 2021. Management of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities' compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities 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, expenditures, receipt, or use.
- C. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

- D. State revenues and receipts collected by the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities 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.

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 State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, 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 State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ during the year ended June 30, 2021. As described in the accompanying Schedule of Findings as item 2021-001, the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ had not 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.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ complied with the specified requirements during the year ended June 30, 2021, in all material respects.

The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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



## Report on Internal Control Over Compliance

Management of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities 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 State of Illinois, Office of Comptroller – Fiscal Office Responsibilities’ internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ compliance with the specified requirements and to test and report on the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control.

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

Our consideration of internal control was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

There were no immaterial findings that have been excluded from this report.

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

Signed Original on File

Decatur, Illinois  
February 10, 2022

STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF FINDINGS  
Year Ended June 30, 2021

**2021-001** **FINDING** (Late payment of statutorily mandated transfers)

The Illinois Office of Comptroller (Office) did not ensure all statutorily mandated transfers between State funds were made within established timeframes, as required.

The Office had a system in place to identify and record inter-fund transfers it was required to make. During the fiscal year ended June 30, 2021, the Office timely recorded, within the Statewide Accounting Management System (SAMS), the receivables and related payables for transfers of money in the State Treasury to be made between State of Illinois' funds. However, not all transfers were made timely. During fiscal year 2021, we noted 346 transfers between State funds made greater than 30 days after the statutorily mandated transfer date. Transfers made between one and 30 days after the statutorily mandated transfer date were excluded from the information provided in the following table. The following summary concerning late payment of statutorily mandated transfers highlights the delays of making such transfers in fiscal year 2021 compared to fiscal year 2020 and fiscal year 2019:

|   | <b>Fiscal Year 2021</b>                 | <b>Fiscal Year 2020**</b>                 | <b>Fiscal Year 2019**</b>               |
|---|---|---|---|
| Number of late transfers                          | 346 transfers<br>(185 from GRF)         | 323 transfers<br>(170 from GRF)           | 335 transfers<br>(233 from GRF)         |
| Range of days transfers were late                 | 31 to 398 days*                         | 31 to 443 days*                           | 31 to 448 days*                         |
| Total volume of late transfers, in \$             | \$1.28 billion (\$355 million from GRF) | \$1.20 billion (\$339 million from GRF)   | \$1.27 billion (\$630 million from GRF) |
| Late transfers outstanding and paid after June 30 | \$1.07 billion (\$162 million from GRF) | \$999.41 million (\$275 million from GRF) | \$1.20 billion (\$570 million from GRF) |

*\*Analysis prepared as of October 19, 2021 for fiscal years 2021, 2020, and 2019.*

*\*\*Denotes information from the prior year finding.*

Also, during fiscal year 2021, we noted 127 late transfers, totaling \$2.00 billion, between State funds made between one and 30 days after the statutorily mandated transfer date.

Furthermore, the following table contains the number and amount of late transfers still outstanding as of October 19, 2021, relating to fiscal years 2021, 2020, 2019, 2018, and 2017.

|   | <b>Fiscal<br/>Year 2021</b> | <b>Fiscal<br/>Year 2020</b> | <b>Fiscal<br/>Year 2019</b> | <b>Fiscal<br/>Year 2018</b> | <b>Fiscal<br/>Year 2017</b> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Number of late transfers outstanding as of 10/19/2021 | 204                         | 111                         | 83                          | 6                           | 16                          |
| Amount of late transfers outstanding as of 10/19/2021 | \$1.01 billion              | \$651 million               | \$415 million               | \$113 million               | \$122 million               |

The transfers noted above are mandated by various State statutes that contain the required funds, amounts, and timeline. This finding was first reported during the fiscal year 2009 financial audit.

Office management stated, as they did during the prior examinations, due to continued fiscal circumstances outside the control of the Office, the Office must continue to engage in cash management strategies maximizing the use of limited state funds while also attempting to minimize the consequences of not having enough resources to address various pending vouchers and transfers being held. Further, some statutory provisions relating to transfers contain language such as “as soon as practical” or “as soon as possible” which management feels should give them more time to complete the transfers and the Office believes this language in the statute acknowledges transfers may require to be cash managed.

Failure to make inter-fund transfers within applicable timeframes represents noncompliance with State law, and untimely transfers of monies may have delayed the receiving fund’s use of appropriated funds. (Finding Code No. 2021-001, 2020-001, 2019-001, 2018-001, 2017-001, 2016-001, 2015-001, 2014-001, 2013-001, 12-1, 11-1, 10-1, 09-1)

**RECOMMENDATION**

We recommend the Office make transfers within timeframes established by applicable statute. While we realize that the lack of available funds in the State Treasury requires prioritization and cash management decisions, we recommend the Office continue in its efforts to make transfers in as timely a manner as possible.

**OFFICE RESPONSE**

The Office accepts the recommendation. The Office will make efforts to transfer funds more timely; however, daily management of cash flow for timely payments to vendors will also factor into the effort.

STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT  
For the Year Ended June 30, 2021

**DISCLOSURES REPORT**

**SUMMARY**

A reading of the accompanying report components of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities (Office) was performed by Sikich LLP.

**ACCOUNTANT’S REPORT**

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

**EXIT CONFERENCE**

The Office waived an exit conference in correspondence from Ellen M. Andres, Assistant Comptroller – Operations and Information Technology, on February 9, 2022.

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## INDEPENDENT ACCOUNTANT'S REPORT ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### *Disclosures Accompanying a State Compliance Examination Report*

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

In connection with our examination of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities we obtained as part of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

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

Signed Original on File

Decatur, Illinois  
February 10, 2022

STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
FUNCTIONS AND PLANNING  
For the Year Ended June 30, 2021

Office Functions

The Illinois Office of Comptroller (Office) has been assigned “Fiscal Officer Functions,” as set forth in the Illinois Compiled Statutes (ILCS), as follows:

1. Development and maintenance of a uniform accounting system for the use of all State agencies (15 ILCS 405/7).
2. Preaudit of invoice-vouchers to verify that adequate documentation and sufficient unexpended appropriations exist before a state warrant is drawn (15 ILCS 405/9).
3. Authorization of payment into and out of funds held by the State Treasurer and establishment and dissolution of all State “Imprest” and/or “Petty Cash” funds (various references).
4. Storage and retrieval of State financial records including invoice-vouchers and supporting documents, payrolls, contracts, leases and canceled warrants (various references).
5. Accumulation and reporting of State agencies’ financial information regarding funds held by the State Treasurer, receipts and expenditures of locally held funds, fixed assets, accounts receivable and bonded indebtedness (various references).
6. Dissemination of Statewide fiscal information to constitutional officers and the general public through the preparation of periodic financial reports (various references).

Budgeting

Planning and budgeting of the Office begins at the Senior staff level. To begin the process, each year in late September the Director of Budget and Payroll solicits budget information from the Assistant Comptrollers and the Director of Chicago Operations. They will obtain information from departmental directors on operational needs, initiatives and resource levels needed. Typically, the departmental director begins with the current cost to maintain current levels of services. He/she will then adjust this amount to arrive at the current year’s budget proposal. Decreases from current costs may be made when inefficient or duplicative functions are identified. Increases are first made for required additions to services or cost increases. Further additions are prioritized and built upon the required increases in step fashion as in zero-based budgeting. In determining the current year’s budget, the departmental director will request input from his staff managers and supervisors. Other considerations when determining increases and decreases include determining adequacy of the present staffing, possible salary increases, and any new departmental changes in procedures which may require both financial and human resources. Once departmental budgets are completed, they are returned to the Director of Budget and Payroll.

The Director of Budget and Payroll in conjunction and the Assistant Comptroller for Fiscal Policy review each department’s needs and prepare a recommendation report for amendments to various budget line items. After a preliminary meeting with appropriate staff to discuss the recommendations and changes to their requests, the Assistant Comptroller for Fiscal Policy meets with the Comptroller for a final review of the budget. Once the Comptroller has approved the

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

office's budget, it is presented to the Governor's Office of Management and Budget and it will be included in the Governor's request to the General Assembly for the fiscal year and will be included in State Budget Book.

The Comptroller will present the Office budget to the General Assembly during Appropriation hearings in the Spring. The final budget, as approved by the General Assembly and signed into law by the Governor, is returned to the Comptroller where the Director of Budget and Payroll allocates the funds appropriated to the office for the year. This process is normally concluded in June.

The Directors are responsible for reporting potential budget issues to the Assistant Comptroller and / or the Director of Budget and Payroll. The budget staff reviews all office expenditures on an ongoing basis to ensure adherence to the strategic budget plan.

### Strategic Long Range Plan

Management conducts strategic planning by continually monitoring and evaluating adherence of Office activities to overall short and long-term objectives. The overall objectives are based on the following general goals:

1. To increase the effectiveness of manual processes which cannot be eliminated and enhance the usefulness and timeliness of work results as well as reduce associated costs.
2. To increase the effectiveness of automated processes by enhancing the usefulness and timeliness of information as well as reduce the associated costs.
3. To increase the efficiency of the Comptroller's various facilities in order to enhance the effectiveness of overall activities.
4. To maintain a quality work force through the recruitment, selection and training process.

These goals are consistent with the Office's main mission i.e., to provide fiscal information for the purpose of promoting the integrity of public policy decisions, and to efficiently manage and report on the State's accounts.

The Office's key programmatic priorities and strategic objectives are as follows.

1. Funds management and processing of state payrolls, vendor payments and fund transfers.
2. Statewide accounting system management and financial reporting, including preparation of the Annual Comprehensive Financial Report (ACFR).
3. State agency collaboration on financial reporting, payroll and administrative issues.
4. Management of the Cemetery Care and Burial Trust Division, Local Government Reporting and the Local Government Debt Recovery Program.
5. Public accountability reporting of the Service Efforts and Accomplishments (SEA).

As a mechanism for evaluating Office activities in relation to strategic objectives, a project management infrastructure for SAMS and an Internal Service Efforts and Accomplishments (S.E.A.) Public Accountability Program has been developed. These mechanisms include formal guidelines for the review, coordination, and approval of activities and include participation by upper administration personnel.

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



STATE OF ILLINOIS  
OFFICE OF COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF INTEREST VOUCHERED ON  
LATE VENDOR PAYMENTS

For the Years Ended June 30, 2021 and 2020

|   | FY21       | FY20       |
|---|------------|------------|
| Abraham Lincoln Presidential Library and Museum           | \$ 3,636   | \$ 3,324   |
| Architect of the Capitol                                  | -          | 525        |
| Attorney General  | 63         | 287        |
| Board of Higher Education                                 | -          | 740        |
| Capital Development Board                                 | 23,905     | 196        |
| Civil Service Commission                                  | -          | 74         |
| Commission on Governmental Forecasting and Accountability | 60         | 340        |
| Commission on Human Rights                                |            | 33         |
| Community College Board                                   | 985        | 1,302      |
| Court of Claims   | 530        | 536        |
| Criminal Justice Information Authority                    | -          | 168        |
| Department of Aging                                       | -          | 42,647     |
| Department of Agriculture                                 | 12,897     | 9,213      |
| Department of Central Management Services                 | 9,992,812  | 34,841,282 |
| Department of Central Management Services                 | 20,425,188 | 48,271,443 |
| Department of Children and Family Services                | 5,264      | 26,990     |
| Department of Commerce and Economic Opportunities         | 124        | 356        |
| Department of Corrections                                 | 2,807,252  | 2,553,196  |
| Department of Employment Security                         | -          | 4,946      |
| Department of Financial and Professional Regulation       | 1,488      | 9,526      |
| Department of Healthcare and Family Services              | 30,734,735 | 22,571,592 |
| Department of Human Services                              | 275,819    | 225,654    |
| Department of Innovation and Technology                   | 49,256,298 | 31,043,734 |
| Department of Insurance                                   | 5,153      | 2,403      |
| Department of Juvenile Justice                            | 166,477    | 153,614    |
| Department of Labor                                       | 269        | 124        |
| Department of Military Affairs                            | 53,647     | 5,198      |
| Department of Natural Resources                           | 1,834      | 29,065     |
| Department of Public Health                               | 6,710      | 229        |
| Department of State Police                                | 22,993     | 160,691    |
| Department of Transportation                              | 313,050    | 59,773     |
| Department of Veterans' Affairs                           | 8,731      | 1,847      |
| Emergency Management Agency                               | 7,700      | 1,479      |
| Executive Ethics Commission                               | 8,523      | 2,263      |
| General Assembly  | 479        | 12,494     |

\*

STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER  
FISCAL OFFICER RESPONSIBILITIES  
SCHEDULE OF INTEREST VOUCHERED ON  
LATE VENDOR PAYMENTS – CONTINUED

|   | FY21                     | FY20                     |
|---|--------------------------|--------------------------|
| Governor  | \$ 38                    | \$ 1,801                 |
| Governor's Office of Management and Budget              | -                        | 1,207                    |
| Guardianship and Advocacy Commission                    | 527                      | -                        |
| Illinois Power Agency                                   | 3,801                    | -                        |
| Joint Committee on Administrative Rules                 | -                        | 87                       |
| Judicial Inquiry Board                                  | 5,398                    | -                        |
| Labor Relations Board                                   | 75                       | 57                       |
| Legislative Audit Commission                            | -                        | 396                      |
| Legislative Ethics Commission                           | 18                       | 44                       |
| Legislative Information System                          | 6                        | 3,758                    |
| Legislative Printing Unit                               | 622                      | 13,623                   |
| Legislative Reference Bureau                            | 6                        | 494                      |
| Lieutenant Governor                                     | 28                       | 1,595                    |
| Office of the Inspector General                         | -                        | 370                      |
| Office of the State Appellate Defender                  | 195                      | 4,439                    |
| Prisoner Review Board                                   | 1,871                    | 6,016                    |
| Procurement Policy Board                                | 272                      | 341                      |
| Property Tax Appeal Board                               | -                        | 145                      |
| Secretary of State                                      | 10,167                   | 60,844                   |
| State Board of Education                                | 51,198                   | 121,521                  |
| State Board of Elections                                | 57                       | 4,099                    |
| State University Civil Service Board                    | -                        | 559                      |
| State's Attorneys Appellate Prosecutor                  | 7                        | 753                      |
| Supreme Court   | 1,715                    | 13,684                   |
| Treasurer   | -                        | 1,044                    |
| <b>Total Interest Vouchered on Late Vendor Payments</b> | <b>\$ 114,212,623 **</b> | <b>\$ 140,274,161 **</b> |

The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to pay interest on proper vendor bills which are paid late, as defined in the Act.

\* Includes late interest penalties pursuant to the timely pay provisions of the Group Health Insurance Code (215 ILCS 5/368a)

\*\* The listing reflects late interest vouchered in Fiscal year 2021 and 2020 and does not include a complete accounting of what may have been accrued. In addition to the interest on late vendor payments, the State paid interest totaling \$2,555 and \$1,185,416 on back pay for fiscal year 2021 and 2020, respectively.

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