



ADELFA LLC

CERTIFIED PUBLIC ACCOUNTANTS

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**STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2017

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

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

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AGENCY OFFICIALS

| | |
|--|---|
| Executive Director | Mr. John Maki, Esq. |
| Deputy Director and Chief Financial Officer (10/22/18 to current) (10/20/18 to 10/21/18) (07/01/15 to 10/19/18) | Ms. Angela Weis Vacant Mr. Randolph Kurtz |
| Associate Director, Human Resources (10/01/16 to current) (07/30/16 to 09/30/16) (07/01/15 to 07/29/16) | Ms. Zina Smith Vacant Ms. Luz Agosto |
| Associate Director, Research and Analysis | Ms. Megan Alderden, Ph. D. |
| Associate Director, Federal and State Grants Unit (04/01/18 to current) (09/01/15 to 03/31/18) (07/01/15 to 08/31/15) | Mr. Gregory Stevens (Acting) Mr. Kevin Givens Vacant |
| Associate Director, Information Systems Unit | Mr. Anthony Jenkins (Acting) |
| General Counsel (06/01/18 to current) (04/11/16 to 05/31/18) (01/09/16 to 04/10/16) (07/01/15 to 01/08/16) | Ms. Malgorzata Bereziewicz (Acting) Ms. Angie Weis Mr. Junaid Afeef (Acting) Ms. Lisa Stephens, Esq. |
| Deputy General Counsel | Mr. Robin Murphy |

The Authority office is located at:
300 West Adams Street, Suite 200
Chicago, Illinois 60606



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INFORMATION AUTHORITY**

300 W. Adams Street • Suite 200 • Chicago, Illinois 60606 • (312) 793-8550

MANAGEMENT ASSERTION LETTER

January 3, 2019

Adelfia LLC
400 East Randolph Street
Suite 700
Chicago, Illinois 60601

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Criminal Justice Information Authority. 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 Illinois Criminal Justice Information Authority's compliance with the following assertions during the two-year period ended June 30, 2017. Based on this evaluation, we assert that during the years ended June 30, 2016 and June 30, 2017, the Illinois Criminal Justice Information Authority has materially complied with the assertions below.

- A. The Illinois Criminal Justice Information Authority 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, the Illinois Criminal Justice Information Authority has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. Other than what has been previously disclosed, the Illinois Criminal Justice Information Authority 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 Illinois Criminal Justice Information Authority 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 Illinois Criminal Justice Information Authority on behalf of the State or held in trust by the Illinois Criminal Justice Information Authority have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.



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In addition, we are aware of the following noncompliance matter which occurred during the period subsequent to June 30, 2017, which requires disclosure by management under the attestation standards established by the American Institute of Certified Public Accountants (AT-C § 205.48). On December 18, 2018, we became aware of noncompliance with the Illinois Income Tax Act (35 ILCS 5/507HHH) that requires tax contribution moneys deposited into the Criminal Justice Information Projects Fund to be distributed equally, as soon as practical but at least on a monthly basis, to the Chicago Police Memorial Foundation Fund, the Police Memorial Committee Fund, and the Illinois State Police Memorial Park Fund. In June 2018, moneys were deposited into the Criminal Justice Information Projects Fund which has not been distributed into the aforementioned funds. We are now in the process of determining the proper distribution method of the moneys and expect to distribute the moneys into the aforementioned funds in January 2019.

Yours truly,

Illinois Criminal Justice Information Authority

SIGNED ORIGINAL ON FILE

John Maki, Executive Director

SIGNED ORIGINAL ON FILE

Angela Weis, Chief Financial Officer

SIGNED ORIGINAL ON FILE

Malgorzata Bereziwicz, General Counsel (Acting)

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

| <u>Number of</u> | <u>Current</u> | <u>Prior</u> |
|---|----------------|--------------|
| Findings | Report | Report |
| Findings | 10 | 4 |
| Repeated findings | 3 | 3 |
| Prior recommendations implemented or not repeated | 1 | 1 |

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> | <u>Finding Type</u> |
|-----------------|-------------|--|--|
| 2017-001 | 10 | Failure to Conduct Adequate Site Visit Monitoring of Grantees | Material Weakness and Material Noncompliance |
| 2017-002 | 15 | General Failure to Prepare and Maintain Documentation | Material Weakness and Material Noncompliance |
| 2017-003 | 18 | Inadequate Controls over Monitoring Grant Agreement Requirements | Material Weakness and Material Noncompliance |
| 2017-004 | 25 | Inadequate Controls over Expenditures and Obligations | Material Weakness and Material Noncompliance |
| 2017-005 | 30 | Noncompliance with the Gang Crime Witness Protection Act of 2013 | Significant Deficiency and Noncompliance |

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COMPLIANCE EXAMINATION
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SCHEDULE OF FINDINGS (Continued)

FINDINGS (STATE COMPLIANCE) (Continued)

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> | <u>Finding Type</u> |
|-----------------|-------------|---|--|
| 2017-006 | 32 | Inadequate Controls over Payroll File Deductions | Significant Deficiency and Noncompliance |
| 2017-007 | 34 | Inadequate Controls over Performance Evaluations | Significant Deficiency and Noncompliance |
| 2017-008 | 36 | Failure to Report Grant Information | Significant Deficiency and Noncompliance |
| 2017-009 | 38 | Obsolete Provisions of State Statute Not Eliminated | Significant Deficiency |
| 2017-010 | 40 | Non-Appointment of Members and Meetings Not Held | Significant Deficiency and Noncompliance |

PRIOR FINDING NOT REPEATED

| | | |
|---|----|--|
| A | 42 | Inadequate Documentation of Disaster Recovery Plan |
|---|----|--|

EXIT CONFERENCE

The Authority waived holding an exit conference in correspondence from Ms. Angela Weiss, Deputy Director and Chief Financial Officer, dated December 3, 2018.

The responses to the recommendations were provided by Ms. Angela Weis, Deputy Director and Chief Financial Officer, in a letter dated December 17, 2018.



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

- A. The Illinois Criminal Justice Information Authority 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 Illinois Criminal Justice Information Authority 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 Illinois Criminal Justice Information Authority 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 Illinois Criminal Justice Information Authority 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 Illinois Criminal Justice Information Authority on behalf of the State or held in trust by the Illinois Criminal Justice Information Authority have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Criminal Justice Information Authority's compliance with specified requirements.

Our examination disclosed the following material noncompliance with the compliance requirement listed in the first paragraph of this report during the two years ended June 30, 2017. As described in items 2017-001 through 2017-004 in the accompanying schedule of findings, the Illinois Criminal Justice Information Authority did not comply with requirements regarding obligating, expending, receiving, and using public funds in the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt or use (requirement B). As described in items 2017-001 through 2017-004 in the accompanying schedule of findings, the Illinois Criminal Justice Information Authority did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations (requirement C). Compliance with such requirements is necessary, in our opinion, for the Illinois Criminal Justice Information Authority to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Illinois Criminal Justice Information Authority complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended

June 30, 2017. However, the results of our procedures disclosed other instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2017-005 through 2017-008, and 2017-010.

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

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

Internal Control

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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

described in the accompanying schedule of findings as items 2017-001 through 2017-004 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2017-005 through 2017-010 to be significant deficiencies.

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

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

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

Supplementary Information for State Compliance Purposes

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

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

SIGNED ORIGINAL ON FILE

Adelfia LLC
Chicago, Illinois
January 3, 2019

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

2017-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)

The Illinois Criminal Justice Information Authority (Authority) failed to conduct adequate site visit monitoring of its grantees in accordance with its Federal and State Grants Unit's Policies and Procedures (FSGU P&P) during the examination period.

Procedures for Program Site Visit Identification

Section VI.E.I and Section VI.E.III(A) of the FSGU P&P set forth the requirements regarding how the Authority determined which programs, and their corresponding grant agreements, would be selected for an on-site visit during Fiscal Years 2016 and 2017.

Section VI.E.I of the FSGU P&P requires a site visit to be conducted:

- Within six months of a new program's inception, and every 24 months thereafter, at a minimum.
- For equipment grants, a sample of at least ten percent of the agreements issued during a State fiscal year will be visited during the project period of performance to locate the purchased equipment, review procurements and accounting documents, and discuss the use of the equipment.
- As a result of it being a special fund requirement or as an award special condition in the applicable grant agreement.

Further, Section VI.E.III(A) of the FSGU P&P requires each Grant Specialist to develop initial and subsequent site visit schedules, with supervisory approval, based on factors that include, but are not limited to:

- Previous site visit dates,
- Immediate compliance and reporting concerns,
- Risk assessment list, and
- Fund-specific requirements and special conditions.

Site Visits Conducted of New Programs and Continuing Programs

In order to test if the Authority complied with the requirement that all new programs had a site visit conducted within the first six months of the program's inception, and every 24 months thereafter, we requested a listing of all the new and continuing programs the Authority had during the examination period which would have been subjected to those requirements. We further requested the Authority to provide information as to which of those programs had a site visit conducted either within the six months of the new program's inception or within 24 months of the previous site visit, as applicable. In response to our request, the Authority provided a listing of all 110 programs meeting the criteria; however, the Authority was unable to provide a complete listing of programs which had a site visit conducted during the examination

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

period. Specifically, we noted the listing from the Authority documented site visit files for 38 of the 110 (35%) programs were not readily available. The statement made by the Authority in the listing meant the Authority was unable to compile the information without going manually through each grant file to determine if a site visit was conducted. Due to these conditions, we were unable to conclude the Authority's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Authority's compliance with its site visit requirements during the examination period.

Even given the population limitations noted above which hindered our ability to conclude whether the selected sample was representative of the population as a whole, we conducted testing over the remaining 72 programs.

Of the remaining 72 programs, we noted site visits were not conducted timely for 25 (35%) of the programs. For the other 47 (65%) programs, we noted site visits were conducted timely and we tested the adequacy of the site visits conducted in relation to the site visit procedures outlined in the FSGU P&P. See the applicable section of the finding below for the discussion of the results of that testing.

Site Visits Conducted for Equipment Grants

In order to test if the Authority complied with the requirement that ten percent of the equipment grant agreements issued during a state fiscal year had a site visit conducted during the project period of performance, we requested, and the Authority provided, a listing of the one equipment grant that was issued during the examination period. The results of our testing indicated the Authority did not conduct a site visit of the equipment grant (100%).

Site Visits Conducted as a Requirement of the Grant Agreements

In order to test if the Authority complied with the requirement of a site visit being conducted as a result of it being a special fund requirement or as an award special condition in the applicable grant agreement, we requested, and the Authority provided, a listing of all grant agreements for programs active during the examination period. We selected a sample of 60 grants for detailed testing of the Authority's compliance with its responsibilities as outlined in grant agreements. Of those 60 grants selected for detailed testing, only one of the grants contained a requirement for a site visit to be conducted. The results of our testing indicated the Authority did not conduct a site visit for the grant (100%).

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ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

Adequacy of Site Visits Conducted During the Examination Period

Of the 47 programs which had a site visit conducted timely during the examination period, we selected a sample of 10 grants to determine if the Authority performed the site visit as required by its FSGU P&P.

During our testing of each of the 10 grant files selected for testing, we noted:

- For 1 (10%) grant file tested, site visit documentation was not on file.
- For 8 (80%) grant files tested, the draft site visit follow-up letter to the grantee did not include the required expression of appreciation for accommodating the Authority staff at the visit.
- For 8 (80%) grant files tested, the site visit reports prepared by the Grant Specialist did not include the date of the site visit report, and therefore, we were not able to determine if the reports were prepared within 10 days following the site visit.
- For 2 (20%) grant files tested, the site visit documentation did not support supervisory approval of the Grant Specialist's follow-up letter to the grantee. In addition, the site visit documentation did not contain support the Grant Specialist sent the site visit follow-up letter to the grantee.
- For 2 (20%) grant files tested, the site visit reports indicated a tour of the program areas was not applicable; however, further explanation of why tours of the program areas were not applicable was not documented. As a result, we could not determine the reasonableness of a tour of the program not being performed as required by the FSGU P&P.
- For 1 (10%) grant file tested, the site visit reports indicated a tour of the program areas when the Grant Specialist was on-site was not performed.
- For 1 (10%) grant file tested, the site visit reports indicated a review of employee time and attendance records was not applicable; however, further explanation as to why the review was not applicable was not documented. As a result, we were unable to determine the reasonableness of a review of employee time and attendance records not being performed as required.

Section VI.E.III (C and D) of the FSGU's P&P sets forth requirements of the responsibilities of the Grant Specials when on-site at the grantee. Specifically, in reference to the exceptions noted above, it requires the Grant Specialist to:

- Review employee time and/or attendance records;
- Tour program areas;
- Within 10 working days following the site visit, prepare and submit for supervisory approval a site visit report which must include a draft of a follow-up letter for the grantee. The draft follow-up letter to the grantee

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ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

must include an expression of appreciation for accommodating Authority staff at visit; and

- Upon supervisory approval of the draft follow-up letter, the Grant Specialist should send a copy of follow-up letter to the grantee and place a copy in the grant's masterfile.

Risk Assessment List Testing

Section VI.E.II of the FSGU P&P defines the risk assessment as the annual process through which the FSGU collects project-specific data regarding each grant in the major formula funds open during a state fiscal year, and determines the level of risk for non-compliance with applicable guidelines. A sampling of the grants in each of the high, medium, and low risk categories is then used to select the minimum list of grant programs for site visits during the following state fiscal year.

The Authority was unable to provide Fiscal Years' 2016 and 2017 risk assessment listings from the FSGU. As a result, we were unable to determine the reasonableness of the number of site visits conducted by the FSGU during the examination period for its grant programs and their applicable grantees.

Authority management stated exceptions noted were due to staff turnover and competing priorities.

Site visits are an integral part of the Authority's mission which is to develop, implement, and monitor state and local programs funded with State or federal funds administered by the Authority. Site visits ensure progress towards the goals of the grant-funded program and facilitate productive working relationships with grantees. Failure to adequately conduct and document site visits of grantees could expose the State to unnecessary and avoidable litigation, excessive expenditures, and over-reliance on grantee reporting. (Finding Code No. 2017-001)

RECOMMENDATION

We recommend the Authority take immediate action to adequately conduct and document the site visits it performs during a state fiscal year for the purposes of monitoring grantees of the grant programs administered by the Authority.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

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For the Two Years Ended June 30, 2017

Since 2017, the Authority has made great efforts to increase its site visit activities. The Authority recognizes that site visits are an integral part of grantee monitoring, and site visits are a priority for the Authority's staff. Although the Authority has dedicated more resources to site visits, the agency still is not able to guarantee that all new programs will receive a site visit within the first 6 months of grant initiation and every 24 months thereafter, because of the cyclical nature of grant-making and the Authority lacks the resources it would require to do so. This site visit schedule is an internal requirement established in the Authority's FSGU Policy & Procedure Manual. Thus, the Authority will amend the FSGU Policy & Procedure Manual to reflect attainable site visit requirements, while still ensuring sufficient oversight of grantees and compliance with State and federal site visit requirements.

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ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

2017-002. **FINDING** (General Failure to Prepare and Maintain Documentation)

The Illinois Criminal Justice Information Authority (Authority) failed to prepare and maintain adequate documentation supporting its administrative and fiscal operations during the examination period.

Specifically, we noted the following deficiencies when performing our compliance examination:

- For 38 of the 110 (35%) grant programs the Authority was to have had conducted a grantee site visit on during the examination period, the Authority was unable to compile information as to whether a site visit was conducted. As a result, we were unable to determine if the Authority complied with the site visit requirements for these grant programs. See also Finding 2017-001.
- When detail testing 10 grant files in which the Authority conducted a grantee site visit during the examination period, we noted there were multiple exceptions in which the grant file did not include adequate documentation. As a result, we were unable to determine if the Authority complied with the site visit requirements for these grant programs. Specifically, we noted the following:
 - site visit documentation was not on file,
 - the date of the site visit report was not documented,
 - site visit documentation did not support supervisory approval of the Grant Specialist's follow-up letter to the grantee,
 - the site visit documentation did not contain support the Grant Specialist sent the site visit follow-up letter to the grantee,
 - the site visit reports indicated a tour of the program areas was not applicable; however, further explanation of why a tour of the program areas were not applicable was not documented,
 - the site visit reports indicated a tour of the program areas when the Grant Specialist was on-site was not performed, and
 - the site visit reports indicated a review of employee time and attendance records was not applicable; however, further explanation as to why the review was not applicable was not documented.See also Finding 2017-001.
- For 11 of the 40 (28%) revenue receipts and for 6 of the 20 (30%) refund receipts we tested, totaling \$4,586,674, the Authority did not document the date the receipts were received. As a result, we were unable to determine if the Authority complied with the State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) regarding the timeliness of the

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For the Two Years Ended June 30, 2017

receipts' deposits into the State Treasury. It further represents noncompliance with Act which requires the Authority to keep a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, purpose, and amount.

- For 3 of 26 (12%) employees tested, Fiscal Year 2016 annual performance evaluations were missing from the employee personnel files when we requested them for review from the Authority. As such, we are unable to determine if the Authority complied with the Illinois Administrative Code (80 Ill. Admin. Code 302.270) regarding if performance evaluations were conducted by the Authority for each of the employees noted. See also Finding 2017-007.
- The Authority did not maintain authorized employee deduction forms in its employee files. Specifically, forms were missing for AFSCME union dues, benefit statement deductions, retirement deductions, and employees' CMS transit deductions. See also Finding 2017-006.
- For 66 of 289 (23%) reconciliations performed of the Monthly Appropriations Status Report (SB01) to the Authority's records, we were unable to determine if the reconciliations were performed within 60 days of the applicable month's end as the Authority did not document the date the reconciliations were performed. See also Finding 2017-004.
- For 7 of 60 (12%) grant agreements selected for detail testing, we noted the grants' progress reports required to be received by the Authority were not dated. As a result, we were unable to determine the timeliness of when the progress reports were received and if the Authority withheld grant payments until the progress reports were received. See also Finding 2017-003.
- When detail testing 60 grant agreements, we noted there were multiple other exceptions in which reports/certifications/agreements were not contained within the grant's masterfile. As a result, we are unable to determine if the Authority had ever received the documentation from the grantee or if the documents were received by the Authority from the grantee and not filed into the grant masterfile. See also Finding 2017-003.

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

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable law.

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Authority management stated the exceptions noted were due to staff turnover and competing priorities.

Failure to prepare and maintain adequate documentation of the Authority's administrative and fiscal operations during the examination period impeded our ability in completing our examination to provide useful and relevant feedback to the General Assembly regarding the Authority's compliance with applicable laws, rules, and regulations. Further, it resulted in the Authority being unable to demonstrate it met each compliance requirement it was subjected to during the examination period. In addition, not preparing and maintaining adequate documentation represents noncompliance with the State Records Act, the Fiscal Control and Internal Auditing Act, and the State Officers and Employees Money Disposition Act. (Finding Code No. 2017-002)

RECOMMENDATION

We recommend Authority management and staff take immediate action to strengthen its control over records maintenance for each area in which a compliance requirement is present.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

The Authority is currently updating its record retention policies in conjunction with the Illinois State Records Commission. This process will enable the Authority to strengthen its procedures and controls over records maintenance. Furthermore, the Authority is working with the Department of Innovation & Technology to acquire an electronic grant management system. Such a system would greatly increase the Authority's ability to store and maintain grant records in an easily searchable manner, thus improving accessibility and accountability. Although the Authority has told the Department of Innovation & Technology that this system is a priority for the Authority, the timeline for acquisition and implementation is not yet clear.

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2017-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over the monitoring of grant agreements under its purview during the examination period.

During our grant agreement detail testing of 60 grants, we noted the following:

| Applicable Grant Agreement Section | # of Exceptions Noted | # of Grants with the Requirement | Error Rate % |
|---|-----------------------|----------------------------------|--------------|
| <p>Allowable Costs:</p> <ul style="list-style-type: none"> • Indirect Cost Rate proposal was not on file. <p>Requirement: A grantee should have submitted an Indirect Cost Rate proposal in accordance with federal regulations for approval by the Authority no later than three months after the effective date of the grant award.</p> | 1 | 7 | 14% |
| <p>Certification Regarding Lobbying:</p> <ul style="list-style-type: none"> • Certification was not on file. <p>Requirement: A grantee should have completed and submitted a certification regarding lobbying activities to the Authority.</p> | 3 | 58 | 5% |
| <p>Closeout (see other sections: Failure to File in Timely Fashion and Trust Fund Account):</p> <ul style="list-style-type: none"> • Late submission of unspent funds. Specifically, the refunds were received by the Authority 13 to 36 days late and totaled \$8,934. <p>Requirement: Within 30 days of the expiration date of the agreement or any approved extension, refunds of unexpended funds were to be submitted to the Authority.</p> | 2 | 6 | 33% |
| <p>Commencement of Performance:</p> <ul style="list-style-type: none"> • No letter of explanation for late commencement. Commencement started 179 days after the start of the grant agreement. • Grant agreement lacked the standard commencement of performance section when it was originally drafted. | 1 | 42 | 2% |
| | 1 | 60 | 2% |

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| <p>Requirement: If performance of the grant agreement did not commence within 60 days of starting date of the agreement period, the grantee should have submitted a letter to the Authority explaining steps to initiate program, reasons for delay, and expected starting date.</p> | | | |
| <p>Corrective Action Plan for Sites at Risk of not Meeting Reduction Goals:</p> <ul style="list-style-type: none"> • No documentation on file. <p>Requirement: At the end of each quarter, staff from the program site and the Authority should have conducted a formal review of the number of individuals diverted and assess whether the number conformed with the site’s approved plan in order to achieve the annual reduction.</p> | 5 | 5 | 100% |
| <p>Debarment and Drug-Free Workplace Certification:</p> <ul style="list-style-type: none"> • No certification was on file. <p>Requirement: The grantee should have completed and submitted a Debarment and Drug-Free Workplace Certification to the Authority.</p> | 1 | 60 | 2% |
| <p>Failure to File in Timely Fashion:</p> <ul style="list-style-type: none"> • Progress reports were not dated. As a result, we were unable to determine the timeliness of submission and if grant payments were made prior to the receipt of outstanding reports. • Progress report was submitted 5 days after the due date. We noted the grant payment was processed prior to receipt of progress report. <p>Requirement: In order to preclude the possibility of the lapsing of funding, the Authority required the grantee to timely file all required reports. Reports included but are not limited to, quarterly fiscal reports, quarterly progress reports, and all reports included in the closeout materials. The quarterly fiscal and progress reports were due not more than 15 days after the end of each quarter unless another reporting schedule had been required or approved by the Authority. The final date for submission for all of the closeout material reports was 30 days after the end of the grant period. Failure to meet the reporting dates established for the particular reports should have result in the “freezing” of all funds to the grantee. Funds would be</p> | 7 | 60 | 12% |
| | 1 | 60 | 2% |

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| released following the completion of all the reporting requirements. | | | |
| <p>Federal Tax Identification Number and Legal Status:</p> <ul style="list-style-type: none"> No Affirmation letter showing 501(c) (3) status was on file. <p>Requirement: Non-for-profit corporation/tax exempt grantees had to supply the Authority with a copy of their affirmation letter showing 501(c) (3) status.</p> | 1 | 24 | 4% |
| <p>Lobbying:</p> <ul style="list-style-type: none"> No disclosures of lobbying activities for subawards were on file. <p>Requirement: The grantee was required to have its contractor certify and disclose all of their lobbying activity. The certification should have been submitted to the Authority.</p> | 1 | 3 | 33% |
| <p>Nondiscrimination:</p> <ul style="list-style-type: none"> Civil Rights Compliance Certification was not on file. <p>Requirement: A Civil Rights Compliance Certification is to be submitted to the Authority by the grantee. If the grantee has discrimination findings, the Authority was required to forward copies of the findings to the federal Office for Civil Rights, Office of Justice Programs.</p> | 1 | 57 | 2% |
| <p>Notice of State Award:</p> <ul style="list-style-type: none"> Signed Notice of State Award was not on file. <p>Requirement: Grantee should have signed and submitted to the Authority a Notice of State Award letter within 90 days of signing the grant agreement.</p> | 2 | 2 | 100% |
| <p>Participant Risk Assessment Levels:</p> <ul style="list-style-type: none"> No documentation was on file. <p>Requirement: At the end of each quarter, staff from the program site and the Authority should have conducted a formal review of the risk assessment scores of all participants currently in the program. If a specific threshold was not met, the Authority had to decide if it was to initiate (1) training or technical assistance and/or (2) corrective action plan.</p> | 5 | 5 | 100% |

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| <p>Privacy Certificate:</p> <ul style="list-style-type: none"> • Privacy Certificate not on file. <p>Requirement: The grantee should have submitted a Privacy Certificate to the Authority.</p> | 10 | 10 | 100% |
| <p>Publications:</p> <ul style="list-style-type: none"> • No documentation on file of the grant's publications. <p>Requirement: The grantee should have submitted to the Authority for review, a draft of any publication that was issued by the grantee describing or resulting from programs or projects funded in whole or in part with federal or matching funds.</p> | 2 | 2 | 100% |
| <p>Special Conditions:</p> <ul style="list-style-type: none"> • Counselors' qualification, degree, and licenses not on file. <p>Requirement: The grantee should have submitted a detailed job description and resumes, which outlined staff responsibilities and qualifications, of staff assigned to carry out the grant program.</p> <ul style="list-style-type: none"> • Multi-Disciplinary Team (MDT) Response Protocol and MDT partners meeting minutes not on file. <p>Requirement: The MDT Response Protocol should have been submitted to the Authority no later than 6 months after the start date of the agreement. On at least quarterly basis, the chief executive officers of the MDT partners should have met regarding issues about the development and implementation of the MDT Response Protocol.</p> <ul style="list-style-type: none"> • Site Visit was required for 50% of the grants subcontractors. Grant File did not contain documentation of the site visit being conducted. <p>Requirement: During the period of performance of the grant agreement, the grantee should have conducted site visits of at least 50% of the subcontractors that received funds for implementation of the program. For this grant, there were 50 subcontracts for which the Authority did not ensure the grantee met requirement of the site visits.</p> | 2 | 5 | 40% |
| | 4 | 4 | 100% |
| | 1 | 1 | 100% |

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| <p>Subcontracting:</p> <ul style="list-style-type: none"> Subcontractor's agreement was not on file. <p>Requirement: Subcontracts over \$100,000 should have been submitted by the grantee for the Authority's review and approval prior to the subcontract's effective date and execution by the grantee.</p> | 9 | 26 | 35% |
| <p>Timekeeping:</p> <ul style="list-style-type: none"> For personnel who spend 100% of their time on the program, timekeeping procedures were not on file. <p>Requirement: Within 30 days of the execution of the grant agreement, the grantee should have provided the Authority documentation on its timekeeping procedures regarding personnel who spent 100% of their time on the program. The Authority was required to approve the timekeeping procedures.</p> <ul style="list-style-type: none"> For personnel who spend less than 100% of their time on the program, a copy of the timesheet to be used was not on file. <p>Requirement: Within thirty (30) days of the execution of the grant agreement, the grantee should have provided the Authority with a copy of the timesheet that was to be used by personnel who spend less than 100% of their time on the program. The Authority was required to approve the timesheet format.</p> | 42 | 49 | 86% |
| <ul style="list-style-type: none"> For personnel who spend less than 100% of their time on the program, a copy of the timesheet to be used was not on file. <p>Requirement: Within thirty (30) days of the execution of the grant agreement, the grantee should have provided the Authority with a copy of the timesheet that was to be used by personnel who spend less than 100% of their time on the program. The Authority was required to approve the timesheet format.</p> | 34 | 38 | 89% |
| <p>Transparency Compliance Act:</p> <ul style="list-style-type: none"> Subcontractors' DUNS and SAM Registration Number were not on file. Subcontractor's Addendums to Agreements were not on file. <p>Requirement: The grant was to comply with the requirements of Federal Funding Accountability and Transparency Act of 2006, which included a requirement to obtain DUNS and SAM Registration Number. The grantee should have provided the Authority with completed "Addendums to Agreements" for all the subcontractors used under the grant agreement.</p> | 1 | 24 | 4% |
| | 13 | 24 | 54% |

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| <p>Inspection and Audit:</p> <ul style="list-style-type: none"> Authority did not receive the grantees' corresponding federal or State audit reports. As a result, the Authority was not made aware of any potentially known or suspected violations of law which may have been noted in those audits of the grantee, including fraud, theft, embezzlement, forgery, or other serious irregularities. <p>Requirement: If the grantee was required either by federal or state law or regulation to have an audit performed, then the grantee should have provided copies of such audits to the Authority no later than nine months after the close of the grantee's audit period.</p> | 3 | 55 | 5% |
| <p>Signing of Grant Agreement:</p> <ul style="list-style-type: none"> Grant agreement was signed by the Authority after the start of the grant period. The grant agreements were signed between 1 to 6 days late. Grant agreement was signed by the Authority and the grantee after the start of the grant period. The grant agreements were signed between 7 to 193 days late. One of the grant agreements was signed by the Executive Director after six months of the grant's start date. <p>Requirement: Section VI of the Authority's Federal and State Grants Unit's Policies and Procedures (FSGU P&P) requires agreements to be fully executed by the grant agreement start date. It further requires any agreement being submitted for the Executive Director's signature after the start date to be accompanied by a memorandum, approved by the Program Supervisor, detailing the negotiation and review process. Finally, the FSGU P&P dictates that no agreement more than six months past its start date will be signed by the Executive Director.</p> | 2 | 42 | 5% |
| | 24 | 42 | 57% |
| <p>Management and Disposition of Equipment and Commodities:</p> <ul style="list-style-type: none"> Authority did not verify the equipment item was purchased within 90 days after the start date of the agreement. <p>Requirement: If an equipment item is to be purchased with grant funds, the equipment item is to be purchased within 90 days after the start date of the agreement, or an explanation for</p> | 3 | 5 | 60% |

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| the delay in the purchase of the equipment. Equipment purchased using grant funds shall be made available for inspection during site visits, or upon request of the Authority as part of its grant monitoring and oversight responsibilities. | | | |
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Authority management stated the exceptions noted were due to staff turnover and competing priorities.

Failure to adequately monitor adherence to the conditions contained within the grant agreement represents noncompliance with the terms of the grant and could result in grantee reporting inaccuracies and State resources being used in an inefficient and ineffective manner. (Finding Code No. 2017-003)

RECOMMENDATION

We recommend the Authority ensure all reporting requirements are adhered to and ensure grant agreements are approved prior to the effective date of the agreement.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

Since the tested time period, the Authority has updated its policies with respect to late grants and grant execution. Under the Authority’s current policy, new grants are effective upon a future start date or execution, which has eliminated the potential for execution after the start date. Continuation grants routinely have a set start date, because delaying the start date may result in a disruption of existing and ongoing services. Such a delay can have severe consequences when the services provided are public safety related. The Authority has and will continue to make best efforts to ensure that grants are processed timely and are ready for signature prior to the start date; however, there are some instances in which grantee-specific issues prevent timely signature, and in those cases the Authority must determine whether it is still in the public’s interest to execute the grant despite an untimely execution.

Of note, the Authority now uses the Grant Accountability and Transparency portal in conjunction with its grant-making, which helps to ensure that grantees properly submit all certifications and information required prior to the grant being processed. The Authority will continue to conduct ongoing training for its staff regarding reporting requirements and proper documentation in the grant master files.

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2017-004. **FINDING** (Inadequate Controls over Expenditures and Obligations)

The Illinois Criminal Justice Information Authority (Authority) failed to exercise adequate control over its expenditures and obligations.

During testing, we noted several deficiencies and weaknesses within the Authority's expenditure and obligation processes, as noted below:

(1) Inadequate Segregation of Duties

- For non-payroll and non-grant expenditures, we identified one employee having the authority to perform key elements of the expenditure transaction cycle, including:
 - **Authorization** by reviewing, initiating, and approving transactions;
 - **Custody** by receiving physical goods and verifying the receipt of the goods;
 - **Recordkeeping** by preparing entries and maintaining the Authority's internal property records; and,
 - **Reconciliation** by performing and preparing the Authority's annual, physical equipment inventory reconciliation.

In Fiscal Years 2016 and 2017, the Authority processed \$6,089,289 and \$1,913,455 in non-payroll and non-grant expenditures, respectively.

- The Authority lacked adequate segregation of duties over its user access levels within the Accounting Information System (AIS), which was the Authority's expenditure processing system during the examination period. Specifically, we noted three employees with the ability to obligate, enter, review, and approve expenditures on behalf of the Authority. The Authority used AIS to process \$41,516,566 and \$53,395,172 of expenditures, in Fiscal Years 2016 and 2017, respectively.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

In addition, good business practices require the Authority to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data, and promote operational efficiency. Adequate segregation of duties would ensure the responsibility for recordkeeping and custody be separated to safeguard against waste, loss, unauthorized use, and misappropriation.

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Authority management stated lack of staffing and competing priorities resulted to the exceptions noted.

Failure to limit the ability of one person to have the authority to perform all functions of a transaction increases the likelihood a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties.

(2) Inadequate Reconciliations Performed

The Authority did not perform monthly reconciliations of the Authority's records to the State Comptroller's records in accordance with the Statewide Accounting Management System (SAMS) Manual.

- Agency Contract Report (SC14), Obligation Activity Report (SC15), Object Expense/Expenditures by Quarter (SA02) and Appropriation Transfer Report (SB03)

The Authority had expenditure transactions for ten funds within the State Treasury: the General Revenue Fund (Fund 001), Motor Vehicle Theft Prevention Fund (Fund 156), ICJIA Violence Prevention Fund (Fund 184), ICJIA Violence Prevention Special Projects Fund (Fund 318), Criminal Justice Information Projects Fund (335), Criminal Justice Trust Fund (Fund 488), Illinois State Crime Stoppers Association Fund (Fund 513), Death Penalty Abolition Fund (Fund 539), Commitment to Human Services Fund (Fund 644) (Fiscal Year 2017 activity only), and Budget Stabilization Fund (Fund 686) (Fiscal Year 2017 activity only). During testing, we noted the Authority did not perform reconciliations between the Authority's expenditure and obligation records and the SC14, SC15, SA02, and the SB03 reports prepared by the State Comptroller during the examination period. The Comptroller's records show the Authority had \$8,702,502 and \$24,896,080 in expenditures at June 30, 2016, and June 30, 2017, respectively. The Comptroller's records show the Authority had \$24,830,603 and \$39,987,200 in contracts at June 30, 2016, and June 30, 2017, respectively. The Comptroller's records show the Authority had \$1,711,634 and \$2,701,609 in obligations at June 30, 2016, and June 30, 2017, respectively. The Comptroller's records show the Authority did not make transfers during Fiscal Years 2016 and 2017.

Authority management stated the reconciliations were due to staff having competing priorities.

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- Monthly Appropriations Status Report (SB01)

For 66 of 289 (23%) reconciliations performed of the SB01 to the Authority's records, we were unable to determine if the reconciliations were performed within 60 days of the applicable month's end as the Authority did not document the date the reconciliations were performed.

Authority management stated more attention was directed on the completion of the reconciliation than the documentation of the date the reconciliation was performed.

The SAMS Manual (Procedure 07.30.20) notes the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied. The SAMS Manual requires the Authority to reconcile its records on a monthly basis and the reconciliations must be completed within 60 days of the month end.

In addition to the foregoing, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures, revenues, and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State's resources.

Further, the State Records Act (5 ILCS 160/8) requires the Authority's Executive Director to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Authority designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Authority's activities. See also Finding 2017-002.

Failure to prepare adequate and accurate reconciliations between the Department's records and the Comptroller's records led to unidentified errors, reduced the overall reliability of Statewide financial information, and could result in overpayments and underpayments to vendors.

(3) Printing Expenditure Control – Noncompliance with the Illinois Procurement Code Regarding Publications

During testing of printing expenditures which contained requirements for publications to be printed, we noted 2 of 2 (100%) reports did not include "Printed by authority of

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the State of Illinois”, the date of each publication, the number of copies printed, and the printing order number.

The Illinois Procurement Code (Code) (30 ILCS 500/20-105) requires all “...books, pamphlets, documents, and reports published through or by the State of Illinois or any State agency, board, or commission...” have printed on each item “Printed by authority of the State of Illinois”, the date of each publication, the number of copies printed, and the printing order number.

Authority management stated the exceptions noted were due to oversight.

Failure to include “Printed by authority of the State of Illinois”, the date of each publication, the number of copies printed, and the printing order number information represents noncompliance with the Code. (Finding Code No. 2017-004)

RECOMMENDATION

We recommend the Authority take action to review its personnel involved with its expenditure processes to ensure no single person has incompatible duties, including segregating authorization, custody, recordkeeping, and reconciliation functions. We recommend the Authority take action to ensure it timely prepares adequate and accurate reconciliations of its expenditure and obligations records to the Comptroller’s records each month and investigates and resolves all discrepancies. We further recommend the reconciliations include the date completed. Finally, we recommend the Authority implement procedures to ensure the requirements of the Illinois Procurement Code are adhered to.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

The Authority has identified the misunderstanding that caused some reconciliations to not include the date completed and staff have been properly trained to include that information going forward.

The Authority will issue a reminder to all staff on the requirements of the Illinois Procurement Code regarding publications.

As of January 1, 2019, the Authority will be undergoing a complete system conversion from the existing accounting information system to an enterprise resource planning system. This conversion will provide many improved and updated functions. Among

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those new functions, enterprise resource planning will require segregation of responsibilities and different approval levels. This system will therefore address the findings pertaining to the Authority's current expenditure processes.

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2017-005. **FINDING** (Noncompliance with the Gang Crime Witness Protection Act of 2013)

The Illinois Criminal Justice Information Authority (Authority) did not carry out the function or purpose of the Gang Crime Witness Protection Act of 2013. Specifically, we noted the Authority did not request appropriations from the General Assembly during the examination period to receive funding to establish or administer the Gang Crime Witness Protection Program (Program).

As reported in our previous examination report, we noted the following:

- The Authority did not establish or administer a program to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of gang crime, and appropriate related persons in regards to the Gang Crime Witness Protection Program (Program).
- The Authority did not adopt rules for the implementation of the Program.
- The Authority did not assist State's Attorneys and the Attorney General in protecting victims and witnesses who are aiding in the prosecution of perpetrators of gang crime, and appropriate related persons.

Subject to appropriation, the Gang Crime Witness Protection Act (Act) (725 ILCS 173/10) requires the Authority to establish and administer a program to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of gang crime, and appropriate related persons. The Act (725 ILCS 173/15) requires the Authority to adopt rules for the implementation of the Program. The Act (725 ILCS 173/20) requires the Authority to assist State's Attorneys and the Attorney General in protecting victims and witnesses who are aiding in the prosecution of perpetrators of gang crime, and appropriate related persons.

Authority management indicated that this mandate has never been funded upon inception of the Program under the Authority's administration, and as such, did not request appropriations when there is a general lack of resources available to the State as a whole.

By not requesting appropriations for the Program, the Authority did not fulfill its mandated responsibility. (Finding Code No. 2017-005, 2015-004)

RECOMMENDATION

We recommend the Authority develop controls to verify that requests for funds for the Program are made, or seek legislative relief from this mandate.

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AUTHORITY RESPONSE

The Authority agrees with this recommendation.

The Authority has consistently been prepared to fulfill its responsibilities under this Act in the event that an appropriation to do so was made. Furthermore, the Authority has sought legislative relief from this mandate, flagging it for removal during the annual legislative review process for executive agencies. The Authority now understands that it is required to request an appropriation for this Act from the Governor's Office of Management and Budget during the budgeting process; the Authority has made that request for State Fiscal Year '20 and will do so going forward.

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2017-006. **FINDING** (Inadequate Controls over Payroll File Deductions)

The Illinois Criminal Justice Information Authority (Authority) did not maintain complete payroll files which resulted in inaccurate payroll deductions for its employees during the examination period.

During our testing, we noted the following payroll deduction weaknesses:

- 8 of 26 (31%) employees tested had miscellaneous deductions which did not agree to the employee's file or stated AFSCME union dues.
- Authorized employee deduction forms were not maintained within employee files. Specifically, forms were missing for
 - 2 of 26 (8%) employees' authorization for AFSCME union dues,
 - 1 of 26 (4%) employee's benefit statement deductions,
 - 10 of 26 (38%) employees' retirement deductions, and
 - 8 of 26 (31%) employees' CMS transit deductions.
- For 3 of 26 (12%) employees tested, the Authority incorrectly calculated and paid the employees' life insurance payroll deductions.
- For 8 of 26 (31%) employees tested, the Authority incorrectly calculated and paid the employees' federal withholding payroll taxes, with discrepancies ranging from \$1.83 to \$159.63 per pay period.
- For 5 of 26 (19%) employees tested, the Authority incorrectly calculated and paid the employees' State withholding payroll taxes, discrepancies ranging from \$1.91 to \$12.35 per pay period.

The Statewide Accounting Management System Manual (Procedure 23.10.30) requires the agency to be responsible for completing the payroll voucher each pay period and attesting to the employee's rate of pay, gross earnings, deductions, net pay, and other required information on the voucher and file and states that the initial control of each payroll is at the agency level. The control that all deductions from an employee's gross pay are supported by source documents is meant to ensure conformance with the State Salary and Annuity Withholding Act (5 ILCS 365).

Further, the State Records Act (5 ILCS 160/8) requires the Authority's Executive Director to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Authority designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Authority's activities. See also Finding 2017-002.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Authority to establish and maintain a system, or systems, of internal fiscal and

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administrative controls to provide assurance the State's funds and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Finally, good internal controls require Authority management review the payroll voucher for proper calculation.

Authority management stated staff turnover and competing priorities resulted in the exceptions noted.

Failure to exercise adequate internal control over employee payroll files resulted in inaccurate calculations of employee pay and withholding and subjects the State to unnecessary legal risks, and represents noncompliance with State and federal laws and regulations. (Finding Code No. 2017-006, 2015-002, 2013-002)

RECOMMENDATION

We recommend the Authority strengthen its internal controls to ensure payroll deductions are properly supported and calculated.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

The Authority will review its relationship with the Illinois Public Safety Shared Services Center to determine how the Authority may be able to increase its oversight over the execution of their duties to minimize the risk of future errors.

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SCHEDULE OF FINDINGS
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2017-007. **FINDING** (Inadequate Controls over Performance Evaluations)

The Illinois Criminal Justice Information Authority (Authority) failed to maintain adequate controls over performance evaluations for its employees.

Specifically, we noted the following:

- Fiscal Year 2016 annual performance evaluations for 10 of 26 (38%) employees tested were completed between 199 days to 564 days late.
- Fiscal Year 2016 annual performance evaluations for 3 of 26 (12%) employees tested were missing from the employee personnel files when we requested them for review from the Authority. As such, we are unable to determine if the evaluations were conducted by the Authority.
- Fiscal Year 2017 annual performance evaluations for 7 of 26 (27%) employees tested were completed 92 days to 278 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270) requires performance records to include an evaluation of employee performance prepared by each agency with such evaluation performed not less often than annually. In addition, prudent business practices require employee performance evaluations to be performed to communicate to employees the strengths and deficiencies in meeting their job responsibilities.

Further, the State Records Act (5 ILCS 160/8) requires the Authority's Executive Director to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Authority designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Authority's activities. See also Finding 2017-002.

Authority management stated annual performance evaluations were not completed or not completed timely due to staff transition and competing priorities.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Employee performance evaluations serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, and recall and reinstatement decisions. Without timely completion of an employee performance evaluation, the employee would not be provided with feedback or assessment of his or her performance regarding areas for improvements of current year's performance goals and objectives not being identified and communicated in a timely manner. Further, failure to maintain copies of performance evaluations conducted during the

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examination period represents noncompliance with the State Records Act. (Finding Code No. 2017-007, 2015-001, 2013-001)

RECOMMENDATION

We recommend the Authority evaluate its procedures for monitoring performance evaluations to ensure performance appraisals are completed timely.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

In 2018, the Authority updated its procedures for ensuring that performance evaluations are completed on time. The Authority Human Resources staff now send email reminders to managers about their upcoming deadlines and follow up with managers repeatedly until the evaluations are completed. Additionally, in 2018, the Authority held an all-staff meeting to discuss the purpose and importance of performance evaluations, which included a reminder to all staff that evaluations must be completed on time to comply with the Administrative Code.

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2017-008. **FINDING** (Failure to Report Grant Information)

The Illinois Criminal Justice Information Authority (Authority) failed to coordinate with the State's Chief Information Officer to post information about its grant awards on the website data.illinois.gov.

During testing, we noted the Authority did not publish grant award information on data.illinois.gov for 61 of its 630 (10%) grant agreements for the following programs:

- Adult Redeploy Illinois Program - Total grant awards for the 21 agreements in which information was not published equaled \$7,114,457;
- Justice Assistance Program - Total grant awards for the 2 agreements in which information was not published equaled \$426,352;
- State Fund 318 Program - Total grant awards for the 2 agreements in which information was not published equaled \$46,072;
- Victim Assistance Discretionary Grant Training Program - Total grant award for the one agreement in which information was not published equaled \$200,000;
- Victims of Crime Act Program - Total grant awards for the 33 agreements in which information was not published equaled \$4,927,929;
- Violence Against Women Act/Arrest Program - Total grant award for the one agreement in which information was not published equaled \$58,050; and,
- Violence Against Woman Act/Sexual Assault Services Program - Total grant award for the one agreement in which information was not published equaled \$507,055.

The Grant Information Collection Act (30 ILCS 707/10) requires the Authority to coordinate with the State's Chief Information Officer to provide for the publication of data sets on the website data.illinois.gov containing information regarding the Authority's award of grant funds during the previous fiscal year, including, at a minimum, the following data:

- the name and postal zip code of each grantee;
- a short description of the purpose of the Authority's award of grant funds;
- the amount of each award of grant funds;
- the date of each award of grant funds; and,
- the duration of the award of grant funds.

Authority management stated the exceptions noted were due to staff transition.

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Failure to publish data regarding the Authority's grant awards represents noncompliance with the Grant Information Collection Act and hinders public disclosure of the Authority's grant awards. (Finding Code No. 2017-008)

RECOMMENDATION

We recommend the Authority work with the State's Chief Information Officer to post information about its grant awards on the website data.illinois.gov.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

The information identified in the finding has now been posted on the website data.illinois.gov and staff have been instructed on ways to ensure there are no future gaps in postings.

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2017-009. **FINDING** (Obsolete Provisions of State Statute Not Eliminated)

The Illinois Criminal Justice Information Authority (Authority) did not attempt to have certain obsolete provisions of the Illinois Criminal Justice Information Act (Act) eliminated from State law during the examination period.

- The Act (20 ILCS 3930/7.6) requires the Authority to collect and retain all information on prosecution, pendency, and disposition of capital and capital eligible cases, develop rules for coordination and collection of information in the Capital Crimes Database (Database), and develop procedures and protocols for the submission of information relating to capital and capital eligible cases to the Database.

We noted capital punishment was abolished in the State in 2011; therefore, Section 7.6 of the Act is considered obsolete.

- The Act (20 ILCS 3930/7.5) requires the Authority to make grants to local law enforcement agencies for the purpose of purchasing equipment for electronic recording of interrogations as part of the Custodial Interview Pilot Program established by the Act (20 ILCS 3930/7.2) which ended in Fiscal Year 2007. As a result, Section 7.5 of the Act is considered obsolete.

With respect to the obsolete provisions noted within the finding, Authority management stated it did not seek legislative remedy during the examination period because of competing priorities with its limited resources. However, the Authority did seek legislative remedy during the examination period for other obsolete provisions of the Act.

State statutes constitute the laws of the State, and the Authority should comply with those laws. When laws become outdated, the Authority should request amendments to conform the laws for changes in the current environment. (Finding Code No. 2017-009)

RECOMMENDATION

We recommend the Authority seek legislative action to amend the Act as necessary to address the obsolete provisions noted within the finding. We further recommend the Authority review any State laws impacting the Authority for which it has any mandated responsibility to comply with which may have become obsolete.

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AUTHORITY RESPONSE

The Authority agrees with this recommendation.

In 2015, the Authority considered whether to seek legislative action to remove the Custodial Interview Pilot Program, but decided that more time was needed to assess whether doing so would have any other implications or unintended consequences. After further assessment, the Authority included the Custodial Interview Pilot Program in its 2018 submission for legislative action and it was accepted for inclusion by the Governor's Office of Management and Budget. Thus, the Authority's recommendation will be included in legislation introduced in the spring of 2019.

In 2018, the Authority also included material regarding the Capital Crimes Database in its submission for legislative action, but unfortunately that recommendation was not accepted. Therefore, the Authority will continue to include this in its annual submission until it is accepted for further action and subsequently removed.

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2017-010. **FINDING** (Non-Appointment of Members and Meetings Not Held)

The Illinois Criminal Justice Information Authority's Board (ICJIA Board) and the Illinois Motor Vehicle Theft Prevention Council (MVTP Council) did not have the required number of appointed members as outlined in the Illinois Criminal Justice Information Act and the Illinois Motor Vehicle Theft Prevention Act, respectively. In addition, we noted the MVTP Council did not meet quarterly as required by the Illinois Motor Vehicle Theft Prevention Act.

Specifically, we noted the following:

- The ICJIA Board was not composed of the required members as outlined in the Act. As of June 30, 2017, there were two vacancies from the Governor's general public appointments.

The Illinois Criminal Justice Information Act (20 ILCS 3930/4) states that the ICJIA Board shall consist of 25 members, including a public defender of a county other than Cook and 6 members of the general public appointed by the Governor.

Authority management stated it does not have control on when the Governor will appoint the new members to the ICJIA Board.

- The MVTP Council was not composed of the required members as outlined in the Act. As of June 30, 2017, there were four vacancies from the Governor's appointments.

The Illinois Motor Vehicle Theft Prevention Act (20 ILCS 4005/4) states that the Council shall be comprised of 11 members or their designees, including 7 appointed members by the Governor.

Authority management stated it does not have control on when the Governor will appoint the new members to the MVTP Council.

- The MVTP Council did not meet during the 3rd or 4th quarters of Fiscal year 2016, nor did it meet during the 1st, 3rd, or 4th quarters of Fiscal Year 2017.

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The Illinois Motor Vehicle Theft Prevention Act (20 ILCS 4005/4) required the MVTP Council to have met at least quarterly during the examination period.

Authority management stated the MVTP Council did not meet quarterly because it did not have enough members physically present to establish a quorum.

Effective January 1, 2018, after the end of our examination period but prior to the date of this report, the MVTP Council and its duties were transferred to the Office of the Secretary of State by the General Assembly with the passage of Public Act 100-0373.

Failure to appoint members to the ICJIA Board and MVTP Council represents noncompliance with State law and may inhibit the ICJIA Board's and MVTP Council's ability to properly fulfil its duties and responsibilities effectively and efficiently. The MVTP Council's failure to meet as required represents noncompliance with the State law, hinders the ability of the MVTP Council to fulfill its mandated duties, and lessens governmental oversight. (Finding Code No. 2017-010)

RECOMMENDATION

We recommend the Authority work with the Governor's Office to obtain current ICJIA Board member appointments, as soon as possible. We further recommend, in the event the Authority is charged with supporting other boards and commissions, the Authority work with Governor's Office to obtain the required amount of members and monitor those entities to ensure compliance with laws, rules, and regulations.

AUTHORITY RESPONSE

The Authority agrees with this recommendation.

The Authority's Executive Director has worked with the Governor's Office to ensure the ICJIA Board is at full capacity and will continue to do so. However, there is significant turnover of Board members and there are occasional delays in appropriate replacements being identified. In the past quarter, two new members have been appointed to the ICJIA Board.

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PRIOR FINDING NOT REPEATED
For the Two Years Ended June 30, 2017

A. **FINDING** (Inadequate Documentation of Disaster Recovery Plan)

During the prior examination, the Illinois Criminal Justice Information Authority's (Authority) disaster recovery plan did not contain accurate, complete, or consistent information and was not adequately tested by the Authority during the examination period.

During the current examination, our testing indicated the Authority's disaster recovery plan was adequately updated and tested. (Finding Code No. 2015-003, 2013-003, 11-1, 09-1, 07-1, 05-1, 03-1, 01-1, 99-2, 97-1, 95-1, 93-1, 91-1, 89-1, 87-6)

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MANAGEMENT AUDIT FOLLOW-UP
For the Two Years Ended June 30, 2017

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative (NRI) under contracts or grant agreements in Fiscal Year 2011 and in Fiscal Year 2012. The audit was conducted pursuant to House of Representatives Resolution Number 1110, which was adopted May 31, 2012. The audit was released in February 2014 and contained 19 recommendations directed towards the Illinois Criminal Justice Information Authority (ICJIA) as the agency responsible for the continuation of the NRI. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 19 recommendations. As the NRI program ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies" and "community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #1

ICJIA should ensure that any changes to the NRI program are adequately planned, documented and communicated, before implementation.

Recommendation #2

ICJIA should accurately develop budgets for each year of NRI and not make changes to previous year budgets after that year is completed.

Recommendation #3

ICJIA should ensure that decisions regarding the NRI program are adequately documented. Additionally, if decisions are to be made by non-State personnel, ICJIA should require conflict of interest disclosures be completed for any non-State personnel that are involved in the decision making process for the NRI program.

Recommendation #4

ICJIA should follow scoring award criteria and complete the same evaluations for all NRI community agencies.

Recommendation #5

ICJIA should utilize a payment method for NRI that is tied to actual expenditures of State dollars and not quarterly reports that are subsequently revised. Additionally, ICJIA should ensure that payments for NRI are only made pursuant to the contractual agreements.

Recommendation Implemented. During the examination period, ICJIA did not have changes to existing programs other than budget revisions which were detailed tested for Recommendation #2 below. No exceptions were noted. ICJIA did implement one new program which we also tested to ensure it complied with the planning and implementation sections of ICJIA's Federal & State Grant Unit's Policies and Procedures (FSGU P&P). No exceptions were noted.

Recommendation Implemented. During the examination period, we noted ICJIA implemented one new program. We tested the program's implementation to ensure it complied with the planning and implementation sections of ICJIA's FSGU P&P, which included grant budget development and budget revision procedures. No exceptions were noted. We also detailed tested 60 grant agreements for any budget revisions made to those grants during the examination period. Out of the 60 grant agreements tested, five grants had budgets that were revised. Our testing results indicated those five grant budget revisions were properly approved and implemented. No exceptions were noted. Finally, during our testing of the 60 grant agreements, we noted no instances in which changes were made to a previous year's budget.

Recommendation Implemented. During our detail testing of 60 grant agreements, we noted that any decisions or changes made to the grant agreements during the examination period were adequately documented. Also, during our testing of the 60 grant agreements, we noted no instances in which non-State personnel made decisions regarding changes to the grant agreements.

Recommendation Implemented. During our detail testing of 60 grant agreements, we noted 10 of the grant agreements needed to be tested to ensure ICJIA complied with the scoring and awarding of grants sections of its FSGU P&P. Our testing results indicated, ICJIA complied with its FSGU P&P. No exceptions were noted.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all fiscal quarterly reports for any budget revisions and discrepancies thereof. No exceptions were noted. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expenditure detail, we noted ICJIA did not perform all site visits required during the examination period. See Finding 2017-001 for further details.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative (NRI) under contracts or grant agreements in Fiscal Year 2011 and in Fiscal Year 2012. The audit was conducted pursuant to House of Representatives Resolution Number 1110, which was adopted May 31, 2012. The audit was released in February 2014 and contained 19 recommendations directed towards the Illinois Criminal Justice Information Authority (ICJIA) as the agency responsible for the continuation of the NRI. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 19 recommendations. As the NRI program ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #6

ICJIA should take the steps necessary to enforce provisions of contractual agreements involving evaluation of the NRI program. Further, ICJIA should require community partners to comply with contractual agreements and submit the required data for evaluation or seek to remove the community partners from the program. ICJIA should also consider tying payments to contractual deliverables to ensure work is not only completed but also completed according to the agreed upon dates. Given the investment the State has in the NRI program, ICJIA should conduct an evaluation of how effective the NRI program has been in reducing violence levels in the applicable communities that received funding.

Recommendation #7

ICJIA should enforce provisions of the NRI contracts with lead agencies and ensure it is aware of the staff assigned to conduct NRI activities under the State grant.

Recommendation #8

ICJIA should either ensure that providers hire the required number of positions for NRI or determine if other levels need to be memorialized in contractual agreements. Additionally, when quarterly reports show problems with hiring practices, ICJIA should document how those problems are resolved.

Recommendation #9

ICJIA should ensure that NRI providers maintain contractually required timesheets on staff that perform NRI activities. Additionally, ICJIA should be consistent with respect to timesheets in all contractual agreements for NRI.

Recommendation #10

ICJIA should take the necessary steps to gather and monitor information to ensure that individuals are not paid in excess of 100 percent of their time for work on NRI and other State grant programs.

Recommendation Not Implemented. As this recommendation pertained to evaluation deliverables required by the applicable agreement with the grantee, we followed up on this recommendation by detail testing 60 grant agreements to ensure compliance with the grant agreements' requirements. During our testing, we noted several instances of noncompliance which we have noted in Finding 2017-003. Also during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing grant information at the grantee level, we noted (1) ICJIA did not perform all site visits required during the examination period, and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 49 out of the 60 grants tested, ICJIA was to obtain information regarding those individuals expected to spend 100% of their time working under the grant program. Exceptions were noted regarding this requirement. See Finding 2017-003 for further details. Also during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 49 out of the 60 grants tested, ICJIA was to obtain information regarding those individuals expected to spend 100% of their time working under the grant program. Exceptions were noted regarding this requirement. See Finding 2017-003 for further details. Also during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 49 out of the 60 grants tested, ICJIA was to obtain information regarding those individuals expected to spend 100% of their time working under the grant program. Exceptions were noted regarding this requirement. See Finding 2017-003 for further details. Also during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 49 out of the 60 grants tested, ICJIA was to obtain information regarding those individuals expected to spend 100% of their time working under the grant program. Exceptions were noted regarding this requirement. See Finding 2017-003 for further details. Also during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative (NRI) under contracts or grant agreements in Fiscal Year 2011 and in Fiscal Year 2012. The audit was conducted pursuant to House of Representatives Resolution Number 1110, which was adopted May 31, 2012. The audit was released in February 2014 and contained 19 recommendations directed towards the Illinois Criminal Justice Information Authority (ICJIA) as the agency responsible for the continuation of the NRI. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 19 recommendations. As the NRI program ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #11

ICJIA should ensure it has documentation to support how communities are selected for NRI State grant monies before expending funds on any programs.

Recommendation Implemented. During our detail testing of 60 grant agreements, we noted 10 of the grant agreements needed to be tested to ensure ICJIA complied with the scoring and awarding of grants sections of its FSGU P&P. Our testing results indicated, ICJIA complied with its FSGU P&P. No exceptions were noted.

Recommendation #12

ICJIA should ensure that approval of all contracts for NRI services is maintained and that timely approvals are completed. Additionally, ICJIA should only allow providers to initiate NRI services after an executed contract has been approved.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure each grant or subgrant/subcontract agreement was approved and signed prior to the start of services. Our testing results indicated, (1) ICJIA and/or the grantee did not sign the grant agreement prior to the start date of the grant or within the first 6 months of the start date of the grant, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2017-003 for further details.

Recommendation #13

ICJIA should ensure that lead agencies are appropriately monitoring partner agencies. ICJIA should ensure that lead agencies require partner agencies to submit quarterly reports that are timely and accurately approved and certified. Additionally, ICJIA should consider collecting and reviewing all supporting in documentation to ensure State resources are appropriately expended on the NRI program.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 26 out of the 60 grants tested, the grantee used the services of subcontractors/subgrantees. Of those 26 subcontractors/subgrantees, our testing results indicated ICJIA did not review or approve the contracts for 9 of the grants. See Finding 2017-003 for further details. Also during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing information regarding subcontractors/subgrantees, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #14

ICJIA should enforce contractual provisions for the population of Reentry participants that should be served by providing partners for the NRI program. Additionally, ICJIA should examine which providers are not serving the Grant agreement required number of Reentry participants and look to adjust funding to levels that are more appropriate to actual service levels.

Recommendation Implemented. During the examination period, ICJIA only had one program in which this recommendation was applicable to. No exceptions were noted while testing the applicable sections of the grant agreements selected for testing under this grant program.

Recommendation #15

ICJIA should ensure that all required background checks have been completed for the NRI program by developing procedures to check, at least on a test basis, provider compliance with this contractual provision. Additionally, ICJIA should consider requiring some form of background check on the youth employed in the program to ensure that they are individuals that can truly assist the NRI program goal to decrease violence.

Recommendation Not Implemented. During our detailed testing of 60 grant agreements, we noted ICJIA did not have contractual requirements for grantees and subgrantees/subcontractors to conduct background checks for staff.

Recommendation #16

ICJIA should follow the contractual provisions detailed in NRI contracts when processing/approving budget reallocations. Further, ICJIA should take the necessary steps to make the guidance for reallocation approvals consistent with contractual provisions.

Recommendation Implemented. We detail tested 60 grant agreements for any budget revisions made to those grants during the examination period. Out of the 60 grant agreements tested, five grants had budgets that were revised. Our testing results indicated those five grant budget revisions were properly approved and implemented. No exceptions were noted. Further, after reviewing the FSGU P&P and noting no instances of noncompliance with the budget revision approvals, we believe ICJIA management has taken appropriate steps to ensure reallocation approvals are consistent with contractual provisions.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Violence Prevention Authority to the Neighborhood Recovery Initiative (NRI) under contracts or grant agreements in Fiscal Year 2011 and in Fiscal Year 2012. The audit was conducted pursuant to House of Representatives Resolution Number 1110, which was adopted May 31, 2012. The audit was released in February 2014 and contained 19 recommendations directed towards the Illinois Criminal Justice Information Authority (ICJIA) as the agency responsible for the continuation of the NRI. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 19 recommendations. As the NRI program ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #17

ICJIA should include sections in all grant agreements for NRI, including those between lead agencies and sub-partners, to protect the State against misuse of State funds and should exercise the State's right to request capital equipment be returned to State when it is no longer used for its intended purposes.

Recommendation Partially Implemented. We detail tested 60 grant agreements to determine if each contained a section protecting the State against the misuse of State funds. No exceptions were noted. Also during our detail testing of 60 grant agreements, we noted 59 of the 60 grant agreements tested did not specifically mention the right of the State to request for the return of misused capital equipment. However, the grant agreements did contain a requirement that the grantee could retain the equipment as long as the equipment serves to accomplish the program purposes, whether or not the program continues to be funded by the grant. The provisions also stated that in any instance that the equipment would not serve its purpose, by usage or by its current nature, the grantee should request instructions from ICJIA on how to proceed. As such, it appears to us that the responsibility of reporting and obtaining unused equipment falls on the grantee and ICJIA does not actively seek out the recapture of unused, capital equipment.

Recommendation #18

ICJIA should develop procedures for its own review of expense support for NRI activities as well as procedures for lead agencies to utilize in monitoring expenses for NRI.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all fiscal quarterly reports for any budget revisions and discrepancies thereof. No exceptions were noted. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expenditure detail, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #19

ICJIA should enforce contractual provisions relative to collection of unspent grant funds for the NRI programs to ensure all unspent funds are returned to the State in a timely manner. Also, ICJIA should reconsider any NRI policy which allows rollover of unspent funds from a year to a subsequent year for NRI activities.

Recommendation Partially Implemented. During our detail testing of 60 grant agreements, we noted six of the grant agreements required unspent grant funds to be returned to the State. Two of the unspent grant funds were returned late. See Finding 2017-003. We also noted ICJIA appeared to implement a policy of not rolling over unspent grant funds from year to subsequent year.

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ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
MANAGEMENT AUDIT FOLLOW-UP
For the Two Years Ended June 30, 2017

The Office of the Auditor General conducted a management audit of the State money's provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #1

ICJIA should conduct due diligence on providers that are to be part of its grant programs.

Recommendation Implemented. As this recommendation pertained to due diligence over the selection of awarding grantees and subgrantees/subcontractors, we decided to test the applicable sections of ICJIA's Federal & State Grant Unit's Policies and Procedures (FSGU P&P) for scoring and awarding grants. During our detail testing of 60 grant agreements, we noted ten of the grant agreements were applicable to this criteria. Our testing results indicated, ICJIA complied with its FSGU P&P. No exceptions were noted.

Recommendation #2

ICJIA should ensure full compliance with all interagency agreements. Additionally, it should take steps to ensure that funds being transferred to other State agencies for distribution to community based organizations do not overlap with the community based organizations' ICJIA funds for similar purposes.

Recommendation Partially Implemented. During our detail testing of 60 grant agreements, we noted nine grant agreements were with other State agencies. For eight of those grant agreements tested, we noted noncompliance with specific provisions of the grant agreements. See Finding 2017-003 for further details. Regarding the issue of making duplicate payments to State agencies for the same type of purposes of the grants, we did not note any exceptions when reviewing the 60 grant agreements or during our detail testing of grant vouchers. ICJIA management stated it has implemented corrective action in tracking duplicative payments as part of its revised FSGU P&P, which was updated after the end of our examination period. As such, we will follow up on the corrective action during our next compliance examination.

Recommendation #3

ICJIA should ensure it has a proper understanding of the uses of its appropriations and payments for those obligations. Additionally, if the grant performance period for State grants is problematic, ICJIA should always require the grant period to coincide with the end of the State fiscal year.

Recommendation Implemented. During our detail testing of 60 grant agreements and our detail testing of 60 grant vouchers, we did not note any exceptions regarding the use of ICJIA's appropriations or payments for those obligations. Further, for the one State grant in our sample of 60 grant agreements, the end of the grant coincided with the State fiscal year. The other 59 grant agreements tested were time periods set by the federal government which did not coincide with the State fiscal year; however, we noted no problems in which the time period of the grant caused issues with implementing or ending the grants.

Recommendation #4

ICJIA should require, approve, and maintain copies of all contractual agreements for all services funded by or through the agency regardless of the amount or purpose of the agreement.

Recommendation Not Implemented. During our detail testing of 60 grant agreements, the only exception we noted regarding this issue was that ICJIA did not review or approve contracts with some of its subcontractors. See Finding 2017-003 for further details.

Recommendation #5

ICJIA should ensure that there is timely execution of all contracts for grant services, including the NRI/CVPP program. Further, ICJIA should follow its own policies and not allow the contracts to be signed if not executed within six months of the start date. Additionally, ICJIA should consider only allowing service providers to initiate grant services after an executed contract has been approved.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure each grant or subgrant/subcontract agreement was approved and signed prior to expending money. Our testing results indicated, (1) ICJIA and/or the grantee did not sign the grant agreement prior to the start date of the grant or within the first 6 months of the start date of the grant, and (2) ICJIA did not review or approve contracts with some of its subcontractors. See Finding 2017-003 for further details.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

| Recommendation #6 | Recommendation #7 | Recommendation #8 | Recommendation #9 |
|---|--|--|--|
| <p>ICJIA should enforce provisions of grant agreements and require timely fiscal reporting by providers that contain accurate approved budget numbers and explanations when the expenses change. Additionally, ICJIA, when it delegates its responsibility for community oversight to lead agencies, should implement the necessary controls to ensure lead agencies enforce contract provisions relative to timely fiscal reporting. Finally, ICJIA should always collect and review quarterly fiscal reports from all program providers to not only comply with contract provisions but to maintain adequate oversight of State dollars.</p> | <p>ICJIA should consider revising its grant process to require the identification of individuals who are to be charged to the grant. Additionally, ICJIA should consider revising its fiscal reporting to have grantees report the identities of the staff charged to the grant funds on a quarterly basis. Finally, ICJIA should revise its process to ensure that providers do not charge grant funds in excess of the amounts the providers actually pay the staff who work on the grant.</p> | <p>ICJIA should comply with its policy and conduct timely site visits of new program grantees for effective monitoring of the programs.</p> | <p>ICJIA should ensure that all required background checks have been completed for all required grant programs, including the NRI/CVPP program. Additionally, ICJIA should consider requiring some type of background check or waiver for employer staff who participate in programs where the State is placing youth.</p> |
| <p>Recommendation Not Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed all fiscal quarterly reports for any budget revisions and discrepancies thereof. No exceptions were noted. However, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expenditure detail, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.</p> | <p>Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 49 out of the 60 grants tested, ICJIA was to obtain information regarding those individuals expected to spend 100% of their time working under the grant program. Exceptions were noted regarding this requirement. See Finding 2017-003 for further details. Also during our review of the 60 grant agreements, we noted no fiscal reports indicating the staff working under the grant. Further, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period, and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.</p> | <p>Recommendation Not Implemented. During our review of ICJIA's site monitoring visits, we noted (1) ICJIA did not perform all site visits required during the examination period, (2) could not provide information regarding all the site visits conducted by ICJIA staff, and (3) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details.</p> | <p>Recommendation Not Implemented. During our detailed testing of 60 grant agreements, we noted ICJIA did not have contractual requirements for grantees and subgrantees/subcontractors to conduct background checks for staff.</p> |

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #10

ICJIA should take the steps necessary to ensure that providers are complying with participation requirements of grant agreements and not simply delegating oversight to other entities. Additionally, ICJIA should review all reentry service providers for Years 3 and 4 of the NRI/CVPP program to determine if ineligible clients were served, whether the ineligibility was because of parole status, age, or type of crime. Finally, ICJIA should recover State grant funds that would have been spent on these ineligible clients from the service providers.

Recommendation Partially Implemented. We noted ICJIA management has begun to seek repayment and initiated recovery action against all auditor site-tested exceptions. In addition, during our detail testing of 60 grant agreements, we noted ICJIA received and reviewed all fiscal reports. However, we also noted during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expense information of the grantee, subcontractors, and subgrantees, (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #11

ICJIA should enforce provisions of grant agreements and ICJIA guidelines relative to the purchase of equipment by providing agencies. ICJIA should either require the mandatory correspondence and maintain that in its files, or not allow the purchase expenses by the providers. Finally, ICJIA should determine whether the dollar amount of the exceptions noted by auditors should be recovered from providing agencies.

Recommendation Not Implemented. During our detailed testing of 60 grant agreements, we noted the grant agreements contained the applicable requirements and enforced them for all grants which were applicable. No exceptions were noted. However, we also noted during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expense information of the grantee, subcontractors, and subgrantees, (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #12

ICJIA should require all vendors to comply with information requests necessary to conduct complete evaluation of State grant programs. Further, ICJIA should look to implement penalties on vendors who fail to comply with these information requests. Finally, ICJIA should require evaluation contractors to comply with Grant contractual requirements and submit required deliverables or seek to recover funds if those deliverables are not submitted.

Recommendation Not Implemented. As this recommendation pertained to evaluation deliverables required by the applicable agreement with the grantee, we followed up on this recommendation by detail testing 60 grant agreements to ensure compliance with the grant agreements' requirements. During our testing, we noted several instances of noncompliance which we have noted in Finding 2017-003. For instances in which noncompliance was noted, we further noted ICJIA did not implement penalties nor were grant payments withheld as a result of the noncompliance.

Recommendation #13

ICJIA should enforce Grant agreement requirements relative to recovery of unspent funds. Additionally, ICJIA should ensure that Grant contractual controls are not circumvented by the decisions of any ICJIA official, including the chief executive.

Recommendation Partially Implemented. During our detail testing of 60 grant agreements, we noted six of the grant agreements required unspent grant funds to be returned to the State. Two of the unspent grant funds were returned late. See Finding 2017-003. We also noted there were no instances of grant contractual controls being circumvented by the decisions of any ICJIA official, including the chief executive.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #14

ICJIA should review expense testing exceptions found by auditors, determine whether repayments of funds is appropriate, and seek recoveries from providers of unallowable or undocumented expenses from the NRI/CVPP program. Additionally, ICJIA should consider some form of risk-based testing of expenses that are self-reported by providing agencies to better safeguard State monies.

Recommendation Partially Implemented. We noted ICJIA management has begun to seek repayment and initiated recovery action against all auditor site-tested exceptions. As far as considering some form of risk-based testing of expenses from subgrantees/subcontractors, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #15

ICJIA should consider revising its policies and require agencies to account for grant funds in separate accounts to increase the timeliness in repayment of unspent amounts and ensure the funds are not spent on non-grant purposes.

Recommendation Implemented. New grant agreements made since the release of the Management Audit requires grantees to deposit grant funds into a separate account from any of the grantees' other bank accounts or treat such funds as a separate line item. Further, we noted during our detail testing of the 60 grant agreements, new fiscal reporting requirements are made so there is a break down between funding categories of federal, State, and matching funds. No exceptions were noted.

Recommendation #16

ICJIA should confirm amounts of unspent funds and amounts over approved budget line items from the NRI/CVPP program in Years 3 and 4. Additionally, ICJIA should take expedient action to collect these State funds. Finally, ICJIA should enforce provisions of its policies relative to revising approved budget lines in order for State resources to be utilized only for ICJIA approved activities.

Recommendation Implemented. We noted ICJIA management has begun to seek repayment and initiated recovery action against all auditor site-tested exceptions. Further, during our detail testing of 60 grant agreements, we noted five grant agreements which had budgets that were subsequently revised. Our testing results indicated those five grant budget revisions were properly approved and implemented. No exceptions were noted.

Recommendation #17

ICJIA should ensure that there is timely execution of all Grant agreements, including those for ASP services. Further, ICJIA should either follow its own policies and not allow the Grant agreements to be signed after six months or change ICJIA policy. Additionally, ICJIA should consider only allowing service providers to initiate services, including ASP services, after an executed Grant agreement has been approved.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure each grant or subgrant/subcontract agreement was approved and signed prior to expending money. Our testing results indicated, (1) ICJIA and/or the grantee did not sign the grant agreement prior to the start date of the grant or within the first 6 months of the start date of the grant, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2017-003 for further details.

Recommendation #18

ICJIA should enforce provisions of grant agreements and require timely fiscal reporting by grantees. ICJIA should always collect quarterly fiscal reports from all program providers to not only comply with Grant agreement provisions but to maintain adequate oversight of State dollars.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure expenditures of the grantee were spent as originally budgeted for or were correctly paid if changes were made to any of the original budgets. No exceptions were noted. We also reviewed the 60 grant agreements for quarterly fiscal reporting requirements and noted all fiscal quarterly reports were received and were reviewed for any budget revisions and discrepancies thereof. No exceptions were noted. During our review of ICJIA's site monitoring visits, however, which is one of ICJIA's control mechanisms for reviewing expenditure detail, we noted ICJIA did not perform all site visits required during the examination period. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #19

ICJIA should comply with its policy and conduct timely site visits of new program grantees for effective monitoring of the programs.

Recommendation Not Implemented. During our review of ICJIA's site monitoring visits, we noted (1) ICJIA did not perform all site visits required during the examination period, and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details.

Recommendation #20

ICJIA should enforce provisions of grant agreements and ICJIA guidelines relative to the purchase of equipment by providing agencies of the After-School Program. ICJIA should either require the mandatory correspondence and maintain that in its files, or not allow the purchase expenses by the grantees. Finally, ICJIA should determine whether the dollar amount of the exceptions noted by auditors should be recovered from the grantees and seek all necessary recoveries.

Recommendation Not Implemented. During our detail testing of 60 grant agreements, we noted five grant agreements in which equipment was purchased but no review was performed to verify if the equipment was purchased within 90 days of the grant start date or if the grantee properly maintained records for equipment purchases. See Finding 2017-003 for further details. In addition, during our review of ICJIA's site monitoring visits, we noted a site visit was not conducted for the one equipment grant agreement issued during the examination period. See Finding 2017-001 for further details.

Recommendation #21

ICJIA should review expense testing exceptions found by auditors, determine whether repayment of funds is appropriate, and seek recoveries from providers of unallowable or undocumented expenses from the ASP program. Additionally, ICJIA should consider some form of risk-based testing of expenses that are self-reported by providing agencies to better safeguard State monies.

Recommendation Partially Implemented. We noted ICJIA management has begun to seek repayment and initiated recovery action against all auditor site-tested exceptions. As far as considering some form of risk-based testing of expenses from subgrantees/subcontractors, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #22

ICJIA should memorialize all changes to grant agreements. Additionally, ICJIA should consider changing its policy on grant payments to ensure that providers do not simply hold large sums of State dollars prior to expending the monies. Finally, ICJIA should ensure that all grants have up to date budgets and scope of work sections to safeguard State monies.

Recommendation Implemented. During the examination period, we noted ICJIA implemented one new program. We tested the program's implementation to ensure it complied with the planning and implementation sections of ICJIA's FSGU P&P, which included grant budget development and budget revision procedures. No exceptions were noted. We also detailed tested 60 grant agreements for any budget revisions made to those grants during the examination period. Out of the 60 grant agreements tested, five grants had budgets that were revised. Our testing results indicated those five grant budget revisions were properly approved and implemented. No exceptions were noted. Finally, during our testing of the 60 grant agreements, we noted no instances in which grantees or subgrantees/subcontractors withheld large sum of State dollars.

Recommendation #23

ICJIA should consider revising its grant process to require the identification of individuals who are to be charged to the grant. Additionally, ICJIA should consider revising its fiscal reporting to have grantees report the identities of the staff charged to the grant on a quarterly basis. Finally, ICJIA should revise its process to ensure that providers do not charge grant funds in excess of the amounts the providers actually pay the staff who work on the grant.

Recommendation Not Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 49 out of the 60 grants tested, ICJIA was to obtain information regarding those individuals expected to spend 100% of their time working under the grant program. Exceptions were noted regarding this requirement. See Finding 2017-003 for further details. Also during our review of the 60 grant agreements, we noted no fiscal reports indicating the staff working under the grant. Further, during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing personnel timesheets, we noted (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details.

The Office of the Auditor General conducted a management audit of the State money's provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #24

ICJIA should enforce provisions of grant agreements and require timely fiscal reporting by providers that contain accurate approved budget numbers and explanations when the expenses change. Additionally, ICJIA, when it delegates its responsibility for community oversight to another agency, should implement the necessary controls to ensure that agency enforces Grant agreement provisions relative to timely fiscal reporting. Finally, ICJIA should always collect quarterly fiscal reports from all program providers to not only comply with Grant agreement provisions but to maintain adequate oversight of State dollars.

Recommendation Partially Implemented. During our detail testing of 60 grant agreements, we noted ICJIA received and reviewed all fiscal reports. However, we also noted during our review of ICJIA's site monitoring visits, which is one of ICJIA's control mechanisms for reviewing expenditure detail, (1) ICJIA did not perform all site visits required during the examination period and (2) of the site visits conducted, site visit documentation was determined to be inadequate. See Finding 2017-001 for further details. Finally, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #25

ICJIA should enforce provisions of grant agreements and ICJIA guidelines relative to the purchase of equipment by providing agencies of the ICJIA funding to Chicago Area Project. ICJIA should either require the mandatory correspondence and maintain that in its files, or not allow the purchase expenses by the grantees. Finally, ICJIA should determine whether the dollar amount of the exceptions noted by auditors should be recovered from the grantees and seek all necessary recoveries.

Recommendation Not Implemented. During our detail testing of 60 grant agreements, we noted five grant agreements in which equipment was purchased but no review was performed to verify if the equipment was purchased within 90 days of the grant start date or if the grantee properly maintained records for equipment purchases. See Finding 2017-003 for further details. In addition, during our review of ICJIA's site monitoring visits, we noted a site visit was not conducted for the one equipment grant agreement issued during the examination period. See Finding 2017-001 for further details.

Recommendation #26

ICJIA should review expense testing exceptions found by auditors, determine whether repayment of funds is appropriate, and seek recoveries from providers of unallowable or undocumented expenses from the Chicago Area Project Non-NRI/CV/PP program. Additionally, ICJIA should consider some form of risk-based testing of expenses that are self-reported by providing agencies to better safeguard State monies.

Recommendation Partially Implemented. We noted ICJIA management is currently seeking repayment and initiating formal recovery of confirmed unallowable, undocumented, or unspent amounts noted in the auditor's site-tested exceptions. As far as considering some form of risk-based testing of expenses from subgrantees/subcontractors, we noted ICJIA relies on its grantees to monitor the progress and expenses of its subgrantees/subcontractors and, therefore, ICJIA did not ensure the compliance of them during the examination period.

Recommendation #27

ICJIA should confirm amounts of unspent funds and amounts over approved budget line items for agencies receiving funds through CAP in Years 3 and 4. Additionally, ICJIA should then take expedient action to collect State funds. Finally, ICJIA should enforce provisions of its policies relative to revising approved budget lines in order for State resources to be utilized only for ICJIA approved activities.

Recommendation Implemented. We noted ICJIA management is currently seeking repayment and initiating formal recovery of confirmed unallowable, undocumented, or unspent amounts noted in the auditor's site-tested exceptions. As far as following up on enforcing provisions of ICJIA policies relative to revising approved budget items, we tested the one new program's implementation to ensure it complied with the planning and implementation sections of ICJIA's FSGU P&P, which included grant budget development and budget revision procedures. No exceptions were noted. We also detailed tested 60 grant agreements for any budget revisions made to those grants during the examination period. Out of the 60 grant agreements tested, five grants had budgets that were revised. Our testing results indicated those five grant budget revisions were properly approved and implemented. No exceptions were noted.

The Office of the Auditor General conducted a management audit of the State moneys provided by or through the Illinois Criminal Justice Information Authority (ICJIA) to all community based violence prevention programs, the After-School Program, and the Chicago Area Project under contracts or grant agreements in Fiscal Year 2013 and in Fiscal Year 2014. The audit was conducted pursuant to House of Representatives Resolution Number 888, which was adopted April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's Fiscal Year 2016 and 2017 compliance examination, we followed up on the status of the 28 recommendations. As all of the community based violence prevention programs, the After-School Program, and the Chicago Area Project tested during the management audit ended prior to the beginning of our examination period, we followed up on ICJIA's implementation of its corrective action plans as they pertained to the new and continuing programs administered by ICJIA during Fiscal Year 2016 and 2017 through its various individual grant agreements. As such, the terms in the original recommendations relating to "lead agencies" and "partner agencies"/"community partners" will now refer to "grantees" and "subgrantees"/"subcontractors", respectively, when references are made in the recommendation implementation, partially implemented, or not implemented descriptions.

RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED

Recommendation #28

ICJIA should conduct a complete review and account for the amount paid to CAP for grants in FY13 and FY14. Additionally, ICJIA should seek recovery of any amounts due back to the State based on its review.

Recommendation Implemented. We noted ICJIA management is currently seeking repayment and initiating formal recovery of confirmed unallowable, undocumented, or unspent amounts noted in the auditor's site-tested exceptions.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:

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

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)
- Analysis of Significant Variations in Expenditures (Not Examined)
- Analysis of Significant Variations in Receipts (Not Examined)
- Analysis of Significant Lapse Period Spending (Not Examined)
- Budget Impasse Disclosures (Not Examined)
- Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
- Interest Costs on Fiscal Year 2017 and 2016 Invoices (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

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

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

| Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Lapse Period | | Total Expenditures 15 Months Ended September 30 | Balances Lapsed September 30 |
|--|---|---------------------------------|---|--|------------------------------------|
| | | Expenditures Through June 30 | Expenditures July 1 to September 30 | | |
| FISCAL YEAR 2017 | | | | | |
| APPROPRIATED FUNDS | | | | | |
| <u>GENERAL REVENUE FUND - 001</u> | | | | | |
| Personal Services | \$ 1,155,000 | \$ 1,085,853 | \$ 52,176 | \$ 1,138,029 | \$ 16,971 |
| State Contribution to Social Security | 88,400 | 80,377 | 3,870 | 84,247 | 4,153 |
| Lump Sum | 58,903 | 51,536 | 2,454 | 53,990 | 4,913 |
| Awards and Grants | 600,000 | 550,104 | 46,779 | 596,883 | 3,117 |
| Awards and Grants - Lump Sum and Other Purposes | 11,705,900 | 63,943 | 696,442 | 760,385 | 10,945,515 |
| Lump Sum - Costs Associated with Bullying Prevention | 354,400 | - | - | - | 354,400 |
| Total - Fund 001 | 13,962,603 | 1,831,813 | 801,721 | 2,633,534 | 11,329,069 |
| <u>MOTOR VEHICLE THEFT PREVENTION FUND - 156</u> | | | | | |
| Personal Services | 296,600 | 97,052 | - | 97,052 | 199,548 |
| Lump Sum, excluding Personal Services | 307,000 | 114,259 | - | 114,259 | 192,741 |
| Refunds | 60,300 | - | - | - | 60,300 |
| Total - Fund 156 | 663,900 | 211,311 | - | 211,311 | 452,589 |
| <u>ICJIA VIOLENCE PREVENTION FUND - 184</u> | | | | | |
| Personal Services | 181,300 | 74,314 | 2,871 | 77,185 | 104,115 |
| State Contribution to State Employees' Retirement System | 80,800 | 31,781 | 1,280 | 33,061 | 47,739 |
| State Contribution to Social Security | 13,900 | 4,961 | 202 | 5,163 | 8,737 |
| Group Insurance | 84,000 | 31,776 | 1,345 | 33,121 | 50,879 |
| Contractual Services | 9,500 | 9,500 | - | 9,500 | - |
| Travel | 4,000 | 59 | - | 59 | 3,941 |
| Commodities | 500 | 463 | 37 | 500 | - |
| Printing | 500 | - | - | - | 500 |
| Electronic Data Processing | 2,000 | 502 | - | 502 | 1,498 |
| Telecommunications Services | 5,000 | 5,000 | - | 5,000 | - |
| Total - Fund 184 | 381,500 | 158,356 | 5,735 | 164,091 | 217,409 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

| Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Lapse Period | | Total Expenditures 15 Months Ended September 30 | Balances Lapsed September 30 |
|--|---|---------------------------------|---|--|------------------------------------|
| | | Expenditures Through June 30 | Expenditures July 1 to September 30 | | |
| FISCAL YEAR 2017 | | | | | |
| <u>ICJIA VIOLENCE PREVENTION SPECIAL PROJECTS FUND - 318</u> | | | | | |
| Lump Sum and Other Purposes | 4,664,000 | 2,706,571 | 706,720 | 3,413,291 | 1,250,709 |
| Total - Fund 318 | 4,664,000 | 2,706,571 | 706,720 | 3,413,291 | 1,250,709 |
| <u>CRIMINAL JUSTICE INFORMATION PROJECTS FUND - 335</u> | | | | | |
| Lump Sum and Other Purposes | 1,000,000 | 88,224 | 11,776 | 100,000 | 900,000 |
| Total - Fund 335 | 1,000,000 | 88,224 | 11,776 | 100,000 | 900,000 |
| <u>CRIMINAL JUSTICE TRUST FUND - 488</u> | | | | | |
| Awards and Grants | 42,500,000 | 25,593,983 | 2,913,326 | 28,507,309 | 13,992,691 |
| Lump Sum and Other Purposes | 7,547,300 | 5,211,760 | 256,653 | 5,468,413 | 2,078,887 |
| State Awards and Grants | 15,000,000 | 2,475,541 | 228,606 | 2,704,147 | 12,295,853 |
| Total - Fund 488 | 65,047,300 | 33,281,284 | 3,398,585 | 36,679,869 | 28,367,431 |
| <u>ILLINOIS STATE CRIME STOPPERS ASSOCIATION FUND - 513</u> | | | | | |
| Grants for Crime Stoppers Programs | 10,000 | 7,706 | (44) | 7,662 | 2,338 |
| Total - Fund 513 | 10,000 | 7,706 | (44) | 7,662 | 2,338 |
| <u>DEATH PENALTY ABOLITION FUND - 539</u> | | | | | |
| Personal Services | 291,400 | 139,494 | 11,793 | 151,287 | 140,113 |
| Lump Sum, excluding Personal Services | 690,500 | 134,274 | 10,056 | 144,330 | 546,170 |
| State Awards and Grants | 7,000,000 | 218,051 | 185,939 | 403,990 | 6,596,010 |
| Total - Fund 539 | 7,981,900 | 491,819 | 207,788 | 699,607 | 7,282,293 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

| Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Expenditures Through June 30 | Lapse Period | | Total Expenditures 15 Months Ended September 30 | Balances Lapsed September 30 |
|--|---|---------------------------------|---|------------------------------|--|------------------------------------|
| | | | Expenditures July 1 to September 30 | Expenditures September 30 | | |
| FISCAL YEAR 2017 | | | | | | |
| <u>COMMITMENT TO HUMAN SERVICES FUND - 644</u> | | | | | | |
| Lump Sum, excluding Personal Services Awards and Grants | 443,000 | 86,393 | - | 86,393 | 356,607 | |
| Total - Fund 644 | 13,432,400 | 9,082,327 | 113,157 | 9,195,484 | 4,236,916 | |
| | 13,875,400 | 9,168,720 | 113,157 | 9,281,877 | 4,593,523 | |
| <u>PRESCRIPTION PILL AND DRUG DISPOSAL FUND - 665</u> | | | | | | |
| Lump Sum and Other Purposes | 150,000 | - | - | - | 150,000 | |
| Total - Fund 665 | 150,000 | - | - | - | 150,000 | |
| <u>BUDGET STABILIZATION FUND - 686</u> | | | | | | |
| Lump Sum and Other Purposes | 200,000 | 195,433 | 176 | 195,609 | 4,391 | |
| Total - Fund 686 | 200,000 | 195,433 | 176 | 195,609 | 4,391 | |
| TOTAL - APPROPRIATED FUNDS | \$ 107,936,603 | \$ 48,141,237 | \$ 5,245,614 | \$ 53,386,851 | \$ 54,549,752 | |
| <u>NON-APPROPRIATED FUND</u> | | | | | | |
| <u>ICJIA VIOLENCE PREVENTION SPECIAL PROJECTS FUND - 318</u> | | | | | | |
| Refunds | | 8,321 | - | 8,321 | | |
| Total - Fund 318 | | 8,321 | - | 8,321 | | |
| TOTAL - NON-APPROPRIATED FUND | | 8,321 | - | 8,321 | | |
| GRAND TOTAL - ALL FUNDS | \$ 48,149,558 | \$ 5,245,614 | \$ 53,395,172 | | | |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

| Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Lapse Period | | Total | |
|--|---|---------------------------------|---|---|------------------------------------|
| | | Expenditures Through June 30 | Expenditures July 1 to September 30 | Expenditures 15 Months Ended September 30 | Balances Lapsed September 30 |
| FISCAL YEAR 2017 | | | | | |

- Note 1:** Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to Authority records.
- Note 2:** Expenditure amounts are vouchers approved for payment by the Authority and submitted to the State Comptroller for payment to the vendor.
- Note 3:** The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As Public Act 100-0021 states appropriation authority granted by the General Assembly does not supersede any court order directing the expenditure of funds and states such payments are added to the appropriations granted by the General Assembly, the Authority was able to submit vouchers to pay its employees in full from Fund 001 without a maximum expenditure limit for personal service costs during Fiscal Year 2017. Further, the Authority incurred non-payroll obligations within Fund 001, which the Authority was unable to pay until the passage of Public Act 100-0021.
- Note 4:** Public Act 99-0524 authorized the Authority to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 77 includes information from Authority management about the number of invoices and the total dollar amount of invoices held by the Authority submitted against its Fiscal Year 2017 appropriation.
- Note 5:** During Fiscal Year 2017, the Authority operated without enacted appropriations until Public Act 100-0021 was approved on July 6, 2017. During the impasse, the Authority incurred non-payroll obligations within Fund 001, which the Authority was unable to pay until the passage of Act 100-0021.
- Note 6:** Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Authority to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 77 includes information from Authority management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Authority to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

| Public Act 99-0409, Public Act 99-0491, Public Act 99-0524 and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Expenditures Through June 30 | Lapse Period Expenditures July 1 to August 31 | Total Expenditures 14 Months Ended August 31 | Balances Lapsed August 31 |
|--|---|------------------------------------|--|---|---------------------------------|
| FISCAL YEAR 2016 | | | | | |
| APPROPRIATED FUNDS | | | | | |
| GENERAL REVENUE FUND - 001 | | | | | |
| Personal Services | \$ 1,155,000 | \$ 1,118,247 | \$ - | \$ 1,118,247 | \$ 36,753 |
| State Contribution to Social Security | 88,400 | 82,670 | - | 82,670 | 5,730 |
| Lump Sum | 58,903 | 58,897 | - | 58,897 | 6 |
| Awards and Grants - Lump Sum and Other Purposes | 1,377,509 | 1,292,377 | 1,855 | 1,294,232 | 83,277 |
| Total - Fund 001 | 2,679,812 | 2,552,191 | 1,855 | 2,554,046 | 125,766 |
| MOTOR VEHICLE THEFT PREVENTION FUND - 156 | | | | | |
| Personal Services | 296,600 | 158,337 | - | 158,337 | 138,263 |
| Lump Sum, excluding Personal Services | 307,000 | 129,173 | 36,009 | 165,182 | 141,818 |
| Refunds | 60,300 | - | - | - | 60,300 |
| Total - Fund 156 | 663,900 | 287,510 | 36,009 | 323,519 | 340,381 |
| ICJIA VIOLENCE PREVENTION FUND - 184 | | | | | |
| Personal Services | 498,200 | 278,890 | - | 278,890 | 219,310 |
| State Contribution to State Employees' Retirement System | 227,200 | 127,184 | - | 127,184 | 100,016 |
| State Contribution to Social Security | 38,200 | 19,047 | - | 19,047 | 19,153 |
| Group Insurance | 194,100 | 117,109 | - | 117,109 | 76,991 |
| Contractual Services | 9,000 | - | - | - | 9,000 |
| Travel | 6,000 | - | 98 | 98 | 5,902 |
| Commodities | 3,000 | - | - | - | 3,000 |
| Printing | 1,000 | - | - | - | 1,000 |
| Equipment | 1,000 | - | - | - | 1,000 |
| Electronic Data Processing | 3,000 | - | - | - | 3,000 |
| Telecommunications Services | 10,000 | - | 725 | 725 | 9,275 |
| Total - Fund 184 | 990,700 | 542,230 | 823 | 543,053 | 447,647 |

STATE OF ILLINOIS
 ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

| Public Act 99-0409, Public Act 99-0491, Public Act 99-0524 and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Expenditures Through June 30 | Lapse Period Expenditures July 1 to August 31 | Total Expenditures 14 Months Ended August 31 | Balances Lapsed August 31 |
|--|---|------------------------------------|--|---|---------------------------------|
| FISCAL YEAR 2016 | | | | | |
| CRIMINAL JUSTICE INFORMATION PROJECTS FUND - 335 | | | | | |
| Lump Sum and Other Purposes | 1,000,000 | 96,449 | 3,551 | 100,000 | 900,000 |
| Total - Fund 335 | 1,000,000 | 96,449 | 3,551 | 100,000 | 900,000 |
| CRIMINAL JUSTICE TRUST FUND - 488 | | | | | |
| Awards and Grants | 42,500,000 | 22,818,625 | 3,689,347 | 26,507,972 | 15,992,028 |
| Lump Sum and Other Purposes | 7,547,300 | 3,912,105 | 115,235 | 4,027,340 | 3,519,960 |
| State Awards and Grants | 15,000,000 | 1,879,779 | 60,913 | 1,940,692 | 13,059,308 |
| Total - Fund 488 | 65,047,300 | 28,610,509 | 3,865,495 | 32,476,004 | 32,571,296 |
| ILLINOIS STATE CRIME STOPPERS ASSOCIATION FUND - 513 | | | | | |
| Grants for Crime Stoppers Programs | 10,000 | - | - | - | 10,000 |
| Total - Fund 513 | 10,000 | - | - | - | 10,000 |
| DEATH PENALTY ABOLITION FUND - 539 | | | | | |
| Personal Services | 291,400 | 289,782 | - | 289,782 | 1,618 |
| Lump Sum, excluding Personal Services | 690,500 | 249,596 | 24,220 | 273,816 | 416,684 |
| Awards and Grants | 10,000,000 | - | - | - | 10,000,000 |
| Total - Fund 539 | 10,981,900 | 539,378 | 24,220 | 563,598 | 10,418,302 |
| PRESCRIPTION PILL AND DRUG DISPOSAL FUND - 665 | | | | | |
| Lump Sum and Other Purposes | 150,000 | - | - | - | 150,000 |
| Total - Fund 665 | 150,000 | - | - | - | 150,000 |
| TOTAL - APPROPRIATED FUNDS | \$ 81,523,612 | \$ 32,628,267 | \$ 3,931,953 | \$ 36,560,220 | \$ 44,963,392 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

| Public Act 99-0409, Public Act 99-0491, Public Act 99-0524 and Court-Ordered Expenditures | Expenditure Authority (Net of Transfers) | Lapse Period | | Total Expenditures 14 Months Ended August 31 | Balances Lapsed August 31 |
|--|---|------------------------------------|--|---|---------------------------------|
| | | Expenditures Through June 30 | Expenditures July 1 to August 31 | | |
| FISCAL YEAR 2016 | | | | | |
| NON-APPROPRIATED FUNDS | | | | | |
| ICJIA VIOLENCE PREVENTION SPECIAL PROJECTS FUND - 318 | | | | | |
| Lump Sum, excluding Personal Services Refunds | \$ 10,000 | \$ - | \$ - | 10,000 | |
| Total - Fund 318 | 1,657,788 | - | - | 1,657,788 | |
| | 1,667,788 | - | - | 1,667,788 | |
| CRIMINAL JUSTICE TRUST FUND - 488 | | | | | |
| Refunds | 3,288,558 | - | - | 3,288,558 | |
| Total - Fund 488 | 3,288,558 | - | - | 3,288,558 | |
| TOTAL - NON-APPROPRIATED FUNDS | 4,956,346 | - | - | 4,956,346 | |
| GRAND TOTAL - ALL FUNDS | \$ 37,584,613 | \$ 3,931,953 | \$ 41,516,566 | | |

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Authority records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Authority and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Authority never received enacted personal services appropriations for Funds 001, 156, 184, and 539, the Authority was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016.
- Note 4: During Fiscal Year 2016, the Authority operated without enacted appropriations until Public Act 99-0409, Public Act 99-0491, and Public Act 99-0524 were signed into law on August 20, 2015, December 7, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Authority's court-ordered payroll payments were merged into the enacted appropriation for Fund 488. Further, the Authority incurred non-payroll obligations within Fund 001, Fund 644, and Fund 686, which the Authority was unable to pay until the passage of Public Act 99-0409, Public Act 99-0491, and Public Act 99-0524.
- Note 5: Public Act 99-0524 authorized the Authority to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 77 includes information from Authority management about the number of invoices and the total dollar amount of invoices held by the Authority submitted against its Fiscal Year 2017 appropriation.

Schedule 3

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2017, 2016, and 2015

| | Fiscal Year | | |
|---|---|--|---------------|
| | 2017 | 2016 | 2015 |
| | PA 99-0524, 100-0021, and Court-Ordered Expenditures | PA 99-0409, 99-0491, 99-0524, and Court-Ordered Expenditures | PA 98-0681 |
| <u>GENERAL REVENUE FUND - 001</u> | | | |
| Appropriations (Net After Transfers) | \$ 13,962,603 | \$ 2,679,812 | \$ 15,991,000 |
| Expenditures | | | |
| Personal Services | 1,138,029 | 1,118,247 | 1,140,418 |
| State Contribution to Social Security | 84,247 | 82,670 | 86,526 |
| Contractual Services | - | - | 353,584 |
| Travel | - | - | 6,697 |
| Commodities | - | - | 1,585 |
| Printing | - | - | 4,800 |
| Electronic Data Processing | - | - | 19,753 |
| Telecommunications Services | - | - | 28,400 |
| Operation of Auto Equipment | - | - | 2,048 |
| Operational Expenses and Awards | - | - | 619,959 |
| Grants for Adult Redeployment Program | - | - | 6,226,382 |
| Operation Ceasefire | - | - | 1,664,879 |
| Methamphetamine Pilot Program | - | - | 852,172 |
| Illinois Violence Prevention Authority: | | | |
| Illinois Family Violence Coordinating Council | - | - | 485,527 |
| Costs Associated with Bullying Prevention | - | - | 287,545 |
| Lump Sum | 53,990 | 58,897 | - |
| Awards and Grants | 596,883 | - | - |
| Awards and Grants - Lump Sum and Other Purposes | 760,385 | 1,294,232 | - |
| Total Expenditures | 2,633,534 | 2,554,046 | 11,780,275 |
| <u>Lapsed Balances</u> | \$ 11,329,069 | \$ 125,766 | \$ 4,210,725 |
| <u>MOTOR VEHICLE THEFT PREVENTION FUND - 156</u> | | | |
| Appropriations (Net After Transfers) | \$ 663,900 | \$ 663,900 | \$ 7,655,000 |
| Expenditures | | | |
| Personal Services | 97,052 | 158,337 | 248,529 |
| Lump Sum, excluding Personal Services | 114,259 | 165,182 | 220,382 |
| Awards and Grants | - | - | 3,278,531 |
| Refunds | - | - | 1,136 |
| Total Expenditures | 211,311 | 323,519 | 3,748,578 |
| <u>Lapsed Balances</u> | \$ 452,589 | \$ 340,381 | \$ 3,906,422 |

STATE OF ILLNOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2017, 2016, and 2015

| | Fiscal Year | | |
|---|---|--|--------------|
| | 2017 | 2016 | 2015 |
| | PA 99-0524, 100-0021, and Court-Ordered Expenditures | PA 99-0409, 99-0491, 99-0524, and Court-Ordered Expenditures | PA 98-0681 |
| <u>ICJIA VIOLENCE PREVENTION FUND - 184</u> | | | |
| Appropriations (Net After Transfers) | \$ 381,500 | \$ 990,700 | \$ 2,163,400 |
| Expenditures | | | |
| Personal Services | 77,185 | 278,890 | 188,542 |
| State Contribution to State Employees' Retirement System | 33,061 | 127,184 | 79,837 |
| State Contribution to Social Security | 5,163 | 19,047 | 13,244 |
| Group Insurance | 33,121 | 117,109 | 73,265 |
| Contractual Services | 9,500 | - | 623 |
| Travel | 59 | 98 | 203 |
| Commodities | 500 | - | - |
| Electronic Data Processing | 502 | - | - |
| Telecommunications Services | 5,000 | 725 | - |
| Awards and Grants | - | - | 534,736 |
| Total Expenditures | 164,091 | 543,053 | 890,450 |
| <u>Lapsed Balances</u> | \$ 217,409 | \$ 447,647 | \$ 1,272,950 |
| <u>ICJIA VIOLENCE PREVENTION SPECIAL PROJECTS FUND - 318</u> | | | |
| Appropriations (Net After Transfers) | \$ 4,664,000 | \$ - | \$ - |
| Expenditures | | | |
| Lump Sum and Other Purposes | 3,413,291 | - | - |
| Total Expenditures | 3,413,291 | - | - |
| <u>Lapsed Balances</u> | \$ 1,250,709 | \$ - | \$ - |
| <u>CRIMINAL JUSTICE INFORMATION PROJECTS FUND - 335</u> | | | |
| Appropriations (Net After Transfers) | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Expenditures | | | |
| Lump Sum and Other Purposes | 100,000 | 100,000 | 105,926 |
| Total Expenditures | 100,000 | 100,000 | 105,926 |
| <u>Lapsed Balances</u> | \$ 900,000 | \$ 900,000 | \$ 894,074 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2017, 2016, and 2015

| | Fiscal Year | | |
|--|---|--|---------------|
| | 2017 | 2016 | 2015 |
| | PA 99-0524, 100-0021, and Court-Ordered Expenditures | PA 99-0409, 99-0491, 99-0524, and Court-Ordered Expenditures | PA 98-0681 |
| <u>CRIMINAL JUSTICE TRUST FUND - 488</u> | | | |
| Appropriations (Net After Transfers) | \$ 65,047,300 | \$ 65,047,300 | \$ 65,000,000 |
| Expenditures | | | |
| Awards and Grants | 28,507,309 | 26,507,972 | - |
| Lump Sum and Other Purposes | 5,468,413 | 4,027,340 | - |
| Support of Investigative Issues | - | - | 129,316 |
| Support of Federal Assistance Programs | - | - | 3,326,631 |
| Local Awards and Grants | - | - | 26,219,430 |
| State Awards and Grants | 2,704,147 | 1,940,692 | 3,607,554 |
| Total Expenditures | 36,679,869 | 32,476,004 | 33,282,931 |
| <u>Lapsed Balances</u> | \$ 28,367,431 | \$ 32,571,296 | \$ 31,717,069 |
| <u>ILLINOIS CRIME STOPPERS ASSOCIATION FUND - 513</u> | | | |
| Appropriations (Net After Transfers) | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Expenditures | | | |
| Grants for Crime Stoppers Programs | 7,662 | - | 7,706 |
| Total Expenditures | 7,662 | - | 7,706 |
| <u>Lapsed Balances</u> | \$ 2,338 | \$ 10,000 | \$ 2,294 |
| <u>DEATH PENALTY ABOLITION FUND - 539</u> | | | |
| Appropriations (Net After Transfers) | \$ 7,981,900 | \$ 10,981,900 | \$ 10,981,900 |
| Expenditures | | | |
| Personal Services | 151,287 | 289,782 | 289,867 |
| Lump Sum, excluding Personal Services | 144,330 | 273,816 | 255,869 |
| Local Awards and Grants | - | - | 280,311 |
| State Awards and Grants | 403,990 | - | 408,760 |
| Total Expenditures | 699,607 | 563,598 | 1,234,807 |
| <u>Lapsed Balances</u> | \$ 7,282,293 | \$ 10,418,302 | \$ 9,747,093 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2017, 2016, and 2015

| | 2017 | Fiscal Year 2016 | 2015 |
|--|---|--|----------------|
| | PA 99-0524, 100-0021, and Court-Ordered Expenditures | PA 99-0409, 99-0491, 99-0524, and Court-Ordered Expenditures | PA 98-0681 |
| <u>COMMITMENT TO HUMAN SERVICES FUND - 644</u> | | | |
| Appropriations (Net After Transfers) | \$ 13,875,400 | \$ - | \$ - |
| Expenditures | | | |
| Lump Sum, excluding Personal Services | 86,393 | - | - |
| Awards and Grants | 9,195,484 | - | - |
| Total Expenditures | 9,281,877 | - | - |
| <u>Lapsed Balances</u> | \$ 4,593,523 | \$ - | \$ - |
| <u>PRESCRIPTION PILL AND DRUG DISPOSAL FUND - 665</u> | | | |
| Appropriations (Net After Transfers) | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Expenditures | | | |
| Lump Sum and Other Purposes | - | - | - |
| Total Expenditures | - | - | - |
| <u>Lapsed Balances</u> | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| <u>BUDGET STABILIZATION FUND - 686</u> | | | |
| Appropriations (Net After Transfers) | \$ 200,000 | \$ - | \$ - |
| Expenditures | | | |
| Lump Sum and Other Purposes | 195,609 | - | - |
| Total Expenditures | 195,609 | - | - |
| <u>Lapsed Balances</u> | \$ 4,391 | \$ - | \$ - |
| TOTAL - ALL APPROPRIATED FUNDS | | | |
| Appropriations (Net After Transfers) | \$ 107,936,603 | \$ 81,523,612 | \$ 102,951,300 |
| Total Expenditures | 53,386,851 | 36,560,220 | 51,050,673 |
| Lapsed Balances | \$ 54,549,752 | \$ 44,963,392 | \$ 51,900,627 |

STATE OF ILLNOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2017, 2016, and 2015

| | 2017 | Fiscal Year 2016 | 2015 |
|---|----------------------|--|----------------------|
| | | PA 99-0409, 99-0491, 99-0524, and Court-Ordered Expenditures | PA 98-0681 |
| | | PA 99-0524, 100-0021, and Court-Ordered Expenditures | |
| <u>Non-Appropriated Funds</u> | | | |
| <u>ICJIA VIOLENCE PREVENTION SPECIAL PROJECTS FUND - 318</u> | | | |
| Expenditures | | | |
| Community Violence Prevention Program | \$ - | \$ - | \$ 5,642,212 |
| Lump Sum, excluding Personal Services | - | 10,000 | - |
| Refunds | 8,321 | 1,657,788 | - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 8,321 | 1,667,788 | 5,642,212 |
| <u>CRIMINAL JUSTICE TRUST FUND - 488</u> | | | |
| Expenditures | | | |
| Refunds | - | 3,288,558 | - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | - | 3,288,558 | - |
| TOTAL - ALL NON-APPROPRIATED FUNDS | | | |
| Total Expenditures | <u>\$ 8,321</u> | <u>\$ 4,956,346</u> | <u>\$ 5,642,212</u> |
| <u>GRAND TOTAL, ALL FUNDS</u> | | | |
| Total Expenditures | <u>\$ 53,395,172</u> | <u>\$ 41,516,566</u> | <u>\$ 56,692,885</u> |

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and September 30, 2016, and have been reconciled to Authority records.

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

Note 3: See other footnotes to Schedules 1 and 2.

STATE OF ILLNOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2017

| June 30, 2016 | | | | |
|-------------------------|-----------|-------------|-----------|--------------------------|
| Balance July 1, 2015 | Additions | Deletions | Transfers | Balance June 30, 2016 |
| \$ 885,554 | \$ 14,871 | \$ (89,104) | \$ - | \$ 811,321 |
| June 30, 2017 | | | | |
| Balance July 1, 2016 | Additions | Deletions | Transfers | Balance June 30, 2017 |
| \$ 811,321 | \$ 6,797 | \$ (24,357) | \$ - | \$ 793,761 |

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

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2017, 2016 and 2015

| | 2017 | 2016 | 2015 |
|--|----------------------------|----------------------------|----------------------------|
| General Revenue Fund - 001 | | | |
| Jury Duty | \$ 102 | \$ 75 | \$ 86 |
| Prior Year Refunds | 275,151 | 235,177 | 1,556,226 |
| Total cash receipts per Authority | <u>275,253</u> | <u>235,252</u> | <u>1,556,312</u> |
| Less - In transit at End of Year | 5,000 | - | - |
| Plus - In transit at Beginning of Year | - | - | - |
| Total cash receipts per State Comptroller's Records | <u><u>\$ 270,253</u></u> | <u><u>\$ 235,252</u></u> | <u><u>\$ 1,556,312</u></u> |
| Motor Vehicle Theft Prevention Fund - 156 | | | |
| Insurers Fees | \$ 7,123,925 | \$ 6,258,549 | \$ 6,737,178 |
| State Police | - | 12 | 226 |
| Prior Year Refunds | 108,061 | 25,790 | - |
| Total cash receipts per Authority | <u>7,231,986</u> | <u>6,284,351</u> | <u>6,737,404</u> |
| Less - In transit at End of Year | - | - | 9,239 |
| Plus - In transit at Beginning of Year | - | 9,239 | 5,250 |
| Total cash receipts per State Comptroller's Records | <u><u>\$ 7,231,986</u></u> | <u><u>\$ 6,293,590</u></u> | <u><u>\$ 6,733,415</u></u> |
| ICJIA Violence Prevention Fund - 184 | | | |
| Prior Year Refunds | \$ - | \$ 1,810 | \$ 18,527 |
| Total cash receipts per Authority | <u>-</u> | <u>1,810</u> | <u>18,527</u> |
| Less - In transit at End of Year | - | - | - |
| Plus - In transit at Beginning of Year | - | - | - |
| Total cash receipts per State Comptroller's Records | <u><u>\$ -</u></u> | <u><u>\$ 1,810</u></u> | <u><u>\$ 18,527</u></u> |
| ICJIA Violence Prevention Special Projects Fund - 318 | | | |
| Violence Against Women Act - Arrest Grant | \$ - | \$ - | \$ 191,724 |
| Illinois Department of Human Services | - | - | 7,300,000 |
| Private Organization | - | 24,036 | - |
| Illinois Violence Prevention Authority Prior Year Refunds | 193,049 | 78,657 | 620,343 |
| Prior Year Refunds | 43,012 | 8,245 | 217,023 |
| Total cash receipts per Authority | <u>236,061</u> | <u>110,938</u> | <u>8,329,090</u> |
| Less - In transit at End of Year | 5,000 | 14,035 | - |
| Plus - In transit at Beginning of Year | 14,035 | - | 49,579 |
| Total cash receipts per State Comptroller's Records | <u><u>\$ 245,096</u></u> | <u><u>\$ 96,903</u></u> | <u><u>\$ 8,378,669</u></u> |
| Criminal Justice Information Projects Fund - 335 | | | |
| Criminal Justice Information Projects | \$ - | \$ - | \$ 114,690 |
| Illinois Department of Human Services | 100,000 | 100,000 | - |
| Circuit Clerk Fines, Penalties, and Assessments | 4,130 | 3,569 | - |
| Total cash receipts per Authority | <u>104,130</u> | <u>103,569</u> | <u>114,690</u> |
| Less - In transit at End of Year | 64 | - | 212 |
| Plus - In transit at Beginning of Year | - | 212 | 1,404 |
| Total cash receipts per State Comptroller's Records | <u><u>\$ 104,066</u></u> | <u><u>\$ 103,781</u></u> | <u><u>\$ 115,882</u></u> |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Years Ended June 30, 2017, 2016 and 2015

| | 2017 | 2016 | 2015 |
|---|----------------------|----------------------|----------------------|
| Criminal Justice Trust Fund - 488 | | | |
| Victims of Crime Act | \$ 22,032,632 | \$ 19,965,826 | \$ 16,801,103 |
| Byrne Justice Assistance Grant Program | 6,742,363 | 6,411,708 | 7,339,504 |
| Violence Against Women Act | 3,991,058 | 3,972,775 | 5,010,082 |
| Sexual Assault Services Program | 493,066 | 411,837 | 416,684 |
| Office on Violence Against Women Arrest Program | 202,587 | 217,786 | 53,326 |
| Residential Substance Abuse | 300,041 | 136,734 | 435,646 |
| Sex Offender Reporting and Notification Act Improvement | 306,907 | 264,507 | 260,159 |
| State Justice Statistics Program | 103,575 | 40,037 | 65,348 |
| Project Safe Neighborhoods | 110,343 | 580,812 | 382,115 |
| National Instant Criminal Background Check System Act | - | - | 926,429 |
| National Forensic Science Program | 398,861 | 432,497 | 264,048 |
| Post Conviction DNA Testing Assistance Program | 129,653 | 294,618 | 398,813 |
| Victim Assistance Discretionary Grant Training Program | 199,844 | 40,000 | - |
| Prison Rape Elimination Act | 190,936 | - | - |
| Vision 21: Building State Technology Capacity | 250,000 | - | - |
| Illinois Department of Human Services Subgrants | 26,030 | 15,284 | 72,037 |
| Federal Program Income | 1,307 | 530 | 1,585 |
| Prior Year Warrant Voids | 8,618 | - | - |
| Prior Year Refunds | 55,212 | 60,117 | 175,358 |
| Total cash receipts per Authority | 35,543,033 | 32,845,068 | 32,602,237 |
| Less - In transit at End of Year | 25,805 | - | - |
| Plus - In transit at Beginning of Year | - | - | 121 |
| Total cash receipts per State Comptroller's Records | <u>\$ 35,517,228</u> | <u>\$ 32,845,068</u> | <u>\$ 32,602,358</u> |
| GRAND TOTAL - ALL FUNDS | | | |
| Total cash receipts per Authority Records | \$ 43,390,463 | \$ 39,580,988 | \$ 49,358,260 |
| Less - In transit at End of Year | 35,869 | 14,035 | 9,451 |
| Plus - In transit at Beginning of Year | 14,035 | 9,451 | 56,354 |
| Total cash receipts per State Comptroller's Records - All Funds | <u>\$ 43,368,629</u> | <u>\$ 39,576,404</u> | <u>\$ 49,405,163</u> |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

Authority Functions

The Illinois Criminal Justice Information Authority (Authority) was created in 1983 as a State agency dedicated to improving the administration of criminal justice. The Authority brings together key leaders from the justice system and the public to identify critical issues facing the criminal justice system in Illinois, and to propose and evaluate policies, programs, and legislation that address those issues. The Authority also works to ensure the criminal justice system in Illinois is efficient and effective.

The Authority had several statutorily mandated duties during the examination period, including the following:

- To coordinate the use of information within Illinois' criminal justice system;
- To promulgate effective criminal justice information policy;
- To improve criminal justice agency procedures and practices with respect to information and to improve new information technologies;
- To stimulate research and develop new methods and uses of criminal justice data for the improvement of the criminal justice system and reduction of crime;
- To protect the integrity of criminal history record information, while safeguarding the privacy rights of Illinois citizens; and
- To provide staff support for the Illinois Motor Vehicle Theft Prevention Council.

The Authority's specific powers and duties are detailed in the Illinois Criminal Justice Information Act (20 ILCS 3930). In addition to State guidelines, the Authority operates under the rules and guidelines of the Federal Crime Control Act of 1973, as amended.

The statutory responsibilities of the Authority during Fiscal Years 2016 and 2017 fit into four areas: grants administration; research and analysis; policy and planning; and information systems and technology.

Grants Administration

- Implements and funds victim assistance and law enforcement programs under the Edward Byrne Memorial Justice Assistance Grant program, Victims of Crime Act, Violence Against Women Act, and other grant programs as they become available;
- Monitors program activity and provides technical assistance to grantees; and
- Provides staff support to the Illinois Motor Vehicle Theft Prevention Council, an 11-member board working to curb motor vehicle theft.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

Research and Analysis

- Publishes research studies on a variety of crime trends and criminal justice issues;
- Acts as a clearinghouse for information and research on crime and the criminal justice system;
- Audits the state central repositories of criminal history record information for data accuracy and completeness; and
- Develops and tests statistical methodologies and provides statistical advice and interpretation to support criminal justice decision-making.

Policy and Planning

- Develops and implements comprehensive strategies for drug and violent crime law enforcement, crime control and prevention, and assistance to crime victims using federal funds awarded to Illinois;
- Advises the governor and the General Assembly on criminal justice policies and legislation;
- Coordinates policymaking groups to learn about ongoing concerns of criminal justice officials; and
- Participates in initiatives that improve the impact and cost effectiveness of the criminal justice system.

Information Systems and Technology

- Designs, develops, and supports systems which enhance the quality of victim service data;
- Serves as the sole administrative appeal body for determining citizen challenges to the accuracy of their criminal history records;
- Monitors the operation of existing criminal justice information systems to protect the constitutional rights and privacy of citizens; and
- Supports the development of an integrated criminal justice information network in Illinois.

The Authority Board consists of 25 members as outlined in the Illinois Criminal Justice Information Act:

- The Illinois Attorney General, or his or her designee,
- The Director of Corrections,
- The Director of State Police,
- The Director of Public Health
- The Director of Children and Family Services,
- The Sheriff of Cook County,
- The State's Attorney of Cook County,

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

- The Clerk of the Circuit Court of Cook County,
- The President of the Cook County Board of Commissioner,
- The Superintendent of the Chicago Police Department,
- The Director of the Office of the State’s Attorneys Appellate Prosecutor,
- The Executive Director of the Illinois Law Enforcement Training Standards Board,
- The State Appellate Defender,
- A Cook County Public Defender,
- The following additional members, each of whom shall be appointed by the Governor:
 - A circuit court clerk,
 - A sheriff,
 - A Public defender from a county other than Cook County,
 - A State’s Attorney of a county other than Cook,
 - A chief of police, and
 - Six members of the general public.

The Authority was chaired by Ms. Elizabeth Robb as of June 30, 2017.

Authority Planning Program

The Authority’s planning process identifies problems/needs consistent with its statutory mandates. Strategy objectives and program proposals are developed to address the identified needs. The Authority has developed long-range goals and short-term objectives that are updated annually as part of its planning and budget development process.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

The Illinois Criminal Justice Information Authority's explanations for significant variations in expenditures greater than \$100,000 and 20% of total expenditures in that category between Fiscal Years 2017 and 2016, as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances (Schedule 3) are detailed below.

| | Fiscal Year Ended June 30 | | INCREASE (DECREASE) AMOUNT | PERCENTAGE | EXPLANATIONS |
|--|---------------------------|--------------|-------------------------------|------------|---|
| | 2017 | 2016 | | | |
| <u>General Revenue Fund - 001</u> | | | | | |
| Awards and Grants | \$ 596,883 | \$ - | \$ 596,883 | 100.00% | No line appropriation in Fiscal Year 2016. |
| Awards and Grants - Lump Sum and Other Purposes | \$ 760,385 | \$ 1,294,232 | \$ (533,847) | -41.25% | Decrease in line appropriation in Fiscal Year 2017. |
| <u>IC/JIA Violence Prevention Fund - 184</u> | | | | | |
| Personal Services | \$ 77,185 | \$ 278,890 | \$ (201,705) | -72.32% | Decrease in appropriation in Fiscal Year 2017. |
| <u>IC/JIA Violence Prevention Special Projects Fund - 318</u> | | | | | |
| Lump Sum and Other Purposes | \$ 3,413,291 | \$ - | \$ 3,413,291 | 100.00% | No line appropriation in Fiscal Year 2016. |
| <u>Criminal Justice Trust Fund - 488</u> | | | | | |
| Lump Sum and Other Purposes | \$ 5,468,413 | \$ 4,027,340 | \$ 1,441,073 | 35.78% | Increase in line appropriation in Fiscal Year 2017. |
| State Awards and Grants | \$ 2,704,147 | \$ 1,940,692 | \$ 763,455 | 39.34% | Increase in line appropriation in Fiscal Year 2017. |
| <u>Death Penalty Abolition Fund - 539</u> | | | | | |
| Personal Services | \$ 151,287 | \$ 289,782 | \$ (138,495) | -47.79% | Decrease in appropriation in Fiscal Year 2017. |
| Lump Sum, excluding Personal Services | \$ 144,330 | \$ 273,816 | \$ (129,486) | -47.29% | Decrease in appropriation in Fiscal Year 2017. |
| State Awards and Grants | \$ 403,990 | \$ - | \$ 403,990 | 100.00% | No line appropriation in Fiscal Year 2016. |
| <u>Commitment to Human Services Fund - 644</u> | | | | | |
| Awards and Grants | \$ 9,195,484 | \$ - | \$ 9,195,484 | 100.00% | No appropriation in Fiscal Year 2016. |
| <u>Budget Stabilization Fund - 686</u> | | | | | |
| Lump Sum and Other Purposes | \$ 195,609 | \$ - | \$ 195,609 | 100.00% | No appropriation in Fiscal Year 2016. |
| <u>Non-Appropriated Funds</u> | | | | | |
| <u>IC/JIA Violence Prevention Special Projects Fund - 318</u> | | | | | |
| Refunds | \$ 8,321 | \$ 1,657,788 | \$ (1,649,467) | -99.50% | Refund of grant from Illinois Department of Human Services in Fiscal Year 2016. |
| <u>Criminal Justice Trust Fund - 488</u> | | | | | |
| Refunds | \$ - | \$ 3,288,558 | \$ (3,288,558) | -100.00% | Refund of grant from U.S. Department of Justice in Fiscal Year 2016. |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

The Illinois Criminal Justice Information Authority's explanations for significant variations in expenditures greater than \$100,000 and 20% of total expenditures in that category between Fiscal Years 2016 and 2015, as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances (Schedule 3) are detailed below.

| | Fiscal Year Ended June 30 | | INCREASE (DECREASE) | | EXPLANATIONS |
|---|---------------------------|---------------|---------------------|------------|---|
| | 2016 | 2015 | AMOUNT | PERCENTAGE | |
| <u>General Revenue Fund - 001</u> | | | | | |
| Contractual Services | \$ - | \$ 353,584 | \$ (353,584) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Operational Expenses and Awards | \$ - | \$ 619,959 | \$ (619,959) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Grants for Adult Redeployment Program | \$ - | \$ 6,226,382 | \$ (6,226,382) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Operation Ceasefire | \$ - | \$ 1,664,879 | \$ (1,664,879) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Methamphetamine Pilot Program | \$ - | \$ 852,172 | \$ (852,172) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Illinois Violence Prevention Authority: | | | | | |
| Illinois Family Violence Coordinating Council | \$ - | \$ 485,527 | \$ (485,527) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Costs Associated with Bullying Prevention | \$ - | \$ 287,545 | \$ (287,545) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Awards and Grants - Lump Sum and Other Purposes | \$ 1,294,232 | \$ - | \$ 1,294,232 | 100.00% | No line appropriation in Fiscal Year 2015. |
| <u>Motor Vehicle Theft Prevention Trust Fund - 156</u> | | | | | |
| Awards and Grants | \$ - | \$ 3,278,531 | \$ (3,278,531) | -100.00% | No line appropriation in Fiscal Year 2016. |
| <u>ICJIA Violence Prevention Fund - 184</u> | | | | | |
| Awards and Grants | \$ - | \$ 534,736 | \$ (534,736) | -100.00% | No line appropriation in Fiscal Year 2016. |
| <u>Criminal Justice Trust Fund - 488</u> | | | | | |
| Awards and Grants | \$ 26,507,972 | \$ - | \$ 26,507,972 | 100.00% | No line appropriation in Fiscal Year 2015. |
| Lump Sum and Other Purposes | \$ 4,027,340 | \$ - | \$ 4,027,340 | 100.00% | No line appropriation in Fiscal Year 2015. |
| Support of Investigative Issues | \$ - | \$ 129,316 | \$ (129,316) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Support of Federal Assistance Programs | \$ - | \$ 3,326,631 | \$ (3,326,631) | -100.00% | No line appropriation in Fiscal Year 2016. |
| Local Awards and Grants | \$ - | \$ 26,219,430 | \$ (26,219,430) | -100.00% | No line appropriation in Fiscal Year 2016. |
| State Awards and Grants | \$ 1,940,692 | \$ 3,607,554 | \$ (1,666,862) | -46.20% | Decrease in line appropriation in Fiscal Year 2016. |
| <u>Death Penalty Abolition Fund - 539</u> | | | | | |
| Local Awards and Grants | \$ - | \$ 280,311 | \$ (280,311) | -100.00% | No line appropriation in Fiscal Year 2016. |
| State Awards and Grants | \$ - | \$ 408,760 | \$ (408,760) | -100.00% | No line appropriation in Fiscal Year 2016. |
| <u>Non-Appropriated Funds</u> | | | | | |
| <u>ICJIA Violence Prevention Special Projects Fund - 318</u> | | | | | |
| Community Violence Prevention Program | \$ - | \$ 5,642,212 | \$ (5,642,212) | -100.00% | Two new one-year grants were received during Fiscal Year 2015. |
| Refunds | \$ 1,657,788 | \$ - | \$ 1,657,788 | 100.00% | Refund of grant from Illinois Department of Human Services in Fiscal Year 2016. |
| <u>Criminal Justice Trust Fund - 488</u> | | | | | |
| Refunds | \$ 3,288,558 | \$ - | \$ 3,288,558 | 100.00% | Refund of grant from U.S. Department of Justice in Fiscal Year 2016. |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

The Illinois Criminal Justice Information Authority's explanations for significant variations in receipts greater than \$100,000 and 20% of total receipts for that category as presented in the Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller (Schedule 5) are detailed below.

| | Fiscal Year Ended June 30 | | INCREASE (DECREASE) | | EXPLANATIONS |
|---|---------------------------|------------|---------------------|------------|---|
| | 2017 | 2016 | AMOUNT | PERCENTAGE | |
| <u>ICJIA Violence Prevention Special Projects Fund - 318</u> | | | | | |
| Illinois Violence Prevention Authority Prior Year Refunds | \$ 193,049 | \$ 78,657 | \$ 114,392 | 145.43% | Increase in prior year refunds received in 2017. These refunds are expected to fluctuate between years. |
| <u>Criminal Justice Trust Fund - 488</u> | | | | | |
| Residential Substance Abuse | \$ 300,041 | \$ 136,734 | \$ 163,307 | 119.43% | Increase in grant funding in Fiscal Year 2017. |
| Project Safe Neighborhoods | \$ 110,343 | \$ 580,812 | \$ (470,469) | -81.00% | Decrease in grant funding in Fiscal Year 2017. |
| Post Conviction DNA Testing Assistance Program | \$ 129,653 | \$ 294,618 | \$ (164,965) | -55.99% | Decrease in grant funding in Fiscal Year 2017. |
| Victim Assistance Discretionary Grant Training Program | \$ 199,844 | \$ 40,000 | \$ 159,844 | 399.61% | Increase in grant funding in Fiscal Year 2017. |
| Prison Rape Elimination Act | \$ 190,936 | - | \$ 190,936 | 100.00% | New grant funding in Fiscal Year 2017. |
| Vision 21: Building State Technology Capacity | \$ 250,000 | - | \$ 250,000 | 100.00% | New grant funding in Fiscal Year 2017. |

| | Fiscal Year Ended June 30 | | INCREASE (DECREASE) | | EXPLANATIONS |
|---|---------------------------|--------------|---------------------|------------|---|
| | 2016 | 2015 | AMOUNT | PERCENTAGE | |
| <u>General Revenue Fund - 001</u> | | | | | |
| Prior Year Refunds | \$ 235,177 | \$ 1,556,226 | \$ (1,321,049) | -84.89% | Decrease in prior year refunds received in 2016. These refunds are expected to fluctuate between years. |
| <u>ICJIA Violence Prevention Special Projects Fund - 318</u> | | | | | |
| Violence Against Women Act - Arrest Grant | \$ - | \$ 191,724 | \$ (191,724) | -100.00% | No grant funding received in Fiscal Year 2016. |
| Illinois Department of Human Services | \$ - | \$ 7,300,000 | \$ (7,300,000) | -100.00% | No grant funding received in Fiscal Year 2016. |
| Illinois Violence Prevention Authority Prior Year Refunds | \$ 78,657 | \$ 620,343 | \$ (541,686) | -87.32% | Fewer unspent prior year grant funds received in Fiscal Year 2016. |
| Prior Year Refunds | \$ 8,245 | \$ 217,023 | \$ (208,778) | -96.20% | Decrease in prior year refunds received in 2016. These refunds are expected to fluctuate between years. |

| | Fiscal Year Ended June 30 | | INCREASE (DECREASE) | | EXPLANATIONS |
|--|---------------------------|--------------|---------------------|------------|---|
| | 2016 | 2015 | AMOUNT | PERCENTAGE | |
| <u>Criminal Justice Information Projects Fund - 335</u> | | | | | |
| Criminal Justice Information Projects | \$ - | \$ 114,690 | \$ (114,690) | -100.00% | Grant funding not received in Fiscal Year 2016. |
| Illinois Department of Human Services | \$ 100,000 | - | \$ 100,000 | 100.00% | New grant funding in Fiscal Year 2016. |
| <u>Criminal Justice Trust Fund - 488</u> | | | | | |
| Violence Against Women Act | \$ 3,972,775 | \$ 5,010,082 | \$ (1,037,307) | -20.70% | Decrease in grant funding in Fiscal Year 2016. |
| Office on Violence Against Women Arrest Program | \$ 217,786 | \$ 53,326 | \$ 164,460 | 308.40% | Increase in grant funding in Fiscal Year 2016. |
| Residential Substance Abuse | \$ 136,734 | \$ 435,646 | \$ (298,912) | -68.61% | Decrease in grant funding in Fiscal Year 2016. |
| Project Safe Neighborhoods | \$ 580,812 | \$ 382,115 | \$ 198,697 | 52.00% | Increase in grant funding in Fiscal Year 2016. |
| National Instant Criminal Background Check System Act | \$ - | \$ 926,429 | \$ (926,429) | -100.00% | No grant funding received in Fiscal Year 2016. |
| National Forensic Science Program | \$ 432,497 | \$ 264,048 | \$ 168,449 | 63.79% | Increase in grant funding in Fiscal Year 2016. |
| Post Conviction DNA Testing Assistance Program | \$ 294,618 | \$ 398,813 | \$ (104,195) | -26.13% | Decrease in grant funding in Fiscal Year 2016. |
| Prior Year Refunds | \$ 60,117 | \$ 175,358 | \$ (115,241) | -65.72% | Decrease in prior year refunds received in 2016. These refunds are expected to fluctuate between years. |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

The Illinois Criminal Justice Information Authority's explanations for significant lapse period spending greater than \$1,000 and 20% of total expenditures as presented in the Schedule of Appropriations, Expenditures, and Lapsed Balances for Fiscal Years 2017 and 2016, Schedule 1 and Schedule 2, respectively, are detailed below.

| | Fiscal Year Ended June 30, 2017 | | | EXPLANATIONS |
|--|---------------------------------|------------------------------|------------|---|
| | TOTAL EXPENDITURES | LAPSE PERIOD EXPENDITURES | PERCENTAGE | |
| <u>General Revenue Fund - 001</u> Awards and Grants - Lump Sum and Other Purposes | \$ 760,385 | \$ 696,442 | 91.59% | The significant expenditures during the Fiscal Year 2017 Lapse Period were due to the budget impasse, which caused the Authority to process payments to grantees received during Fiscal Year 2017 out of the General Revenue Fund after the passage of Public Act 100-0021 on July 6, 2017. |
| <u>ICJIA Violence Prevention Special Projects Fund - 318</u> Lump Sum and Other Purposes | \$ 3,413,292 | \$ 706,720 | 20.70% | Payments to grantees for fourth quarter of Fiscal Year 2017 were processed during lapse period. Grant payments depend on time of grant provisions and when adequate documentation for the payment is received from grantee. |
| <u>Death Penalty Abolition Fund - 539</u> Awards and Grants | \$ 403,990 | \$ 185,939 | 46.03% | Payments to grantees for fourth quarter of Fiscal Year 2017 were processed during lapse period. Grant payments depend on time of grant provisions and when adequate documentation for the payment is received from grantee. |

| | Fiscal Year Ended June 30, 2016 | | | EXPLANATIONS |
|--|---------------------------------|------------------------------|------------|---|
| | TOTAL EXPENDITURES | LAPSE PERIOD EXPENDITURES | PERCENTAGE | |
| <u>Motor Vehicle Theft Prevention Fund - 156</u> Lump Sum, excluding Personal Services | \$ 165,182 | \$ 36,009 | 21.80% | The significant expenditures during the Fiscal Year 2016 Lapse Period were due to the budget impasse, which caused the Authority to process invoice from the Central Management Services revolving funds received during Fiscal Year 2016 after the passage of Public Act 099-0524 on June 30, 2016. As a result, significant expenditures were paid during the lapse period. |

STATE OF ILLINOIS
 ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
BUDGET IMPASSE DISCLOSURES
 For the Two Years Ended June 30, 2017
 (NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Illinois Criminal Justice Information Authority (Authority) to pay Fiscal Year 2016 costs using the Authority’s Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Authority to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Authority’s Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The following chart shows the Authority’s payment of its Fiscal Year 2016 costs using Fiscal Year 2017 appropriations:

| Fund # | Fund Name | FISCAL YEAR 2016 INVOICES | |
|--------|-----------------------------------|------------------------------|--------------|
| | | Number | Dollar Value |
| 001 | General Revenue Fund | 8 | \$ 699,442 |
| 644 | Commitment to Human Services Fund | 40 | 5,038,774 |
| 686 | Budget Stabilization Fund | 3 | 57,923 |
| | | 51 | \$ 5,793,139 |

The Authority did not have any outstanding unpaid invoices from either Fiscal Year 2016 or Fiscal Year 2017 after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, it does not intend to use its Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS
TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

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

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Illinois Criminal Justice Information Authority's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Years 2016 and 2017.

STATE OF ILLINOIS
 ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
INTEREST COSTS ON FISCAL YEAR 2017 AND 2016 INVOICES
 For the Two Years Ended June 30, 2017
 (NOT EXAMINED)

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

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2016

| Fund # | Fund Name | Invoices | Vendors | Dollar Value |
|--------|-------------------------------------|----------|---------|--------------|
| 156 | Motor Vehicle Theft Prevention Fund | 1 | 1 | \$ 38 |
| 488 | Criminal Justice Trust Fund | 11 | 8 | 241 |
| 644 | Commitment to Human Services Fund | 4 | 3 | 82 |
| 686 | Budget Stabilization Fund | 1 | 1 | 372 |
| | | 17 | 13 | \$ 733 |

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2017

| Fund # | Fund Name | Invoices | Vendors | Dollar Value |
|--------|-----------------------------------|----------|---------|--------------|
| 644 | Commitment to Human Services Fund | 4 | 3 | \$ 97 |
| 686 | Budget Stabilization Fund | 1 | 1 | 447 |
| | | 5 | 4 | \$ 544 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
AVERAGE NUMBER OF EMPLOYEES
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

Authority members are supported by a professional staff trained in information technology, data analysis, and criminal justice information administration. Staff functions include: developing and operating automated information systems, analyzing criminal justice policies and crime trends, provided training and technical assistance to other criminal justice professionals and administering federal and State grants.

The following table, prepared from Authority records, presents the average number of persons (rounded to the nearest whole number) employed by the Authority by fund for the fiscal years ended June 30, 2015, 2016, and 2017.

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-------------|-------------|-------------|
| <u>NON-CONTRACTUAL EMPLOYEES</u> | | | |
| Fund 001 – General Revenue Fund | 22 | 30 | 24 |
| Fund 156 – Motor Vehicle Theft Prevention Fund | 2 | 4 | 3 |
| Fund 184 – ICJIA Violence Prevention Fund | 1 | 5 | 4 |
| Fund 318 – ICJIA Violence Prevention Special Projects Fund | 3 | - | 3 |
| Fund 488 – Criminal Justice Trust Fund | 30 | 20 | 29 |
| Fund 539 – Death Penalty Abolition Fund | 4 | 4 | 2 |
| Fund 644 – Commitment to Human Services Fund | 4 | - | - |
| Total Non-Contractual Employees | 66 | 63 | 65 |
| <u>CONTRACTUAL EMPLOYEES</u> | | | |
| Fund 001 – General Revenue Fund | - | 2 | 2 |
| Fund 318 – ICJIA Violence Prevention Special Projects Fund | 2 | - | - |
| Fund 488 – Criminal Justice Trust Fund | 5 | 3 | 1 |
| Fund 644 – Commitment to Human Services Fund | 2 | - | - |
| Total Contractual Employees | 9 | 5 | 3 |
| Total Employees | 75 | 68 | 68 |

STATE OF ILLINOIS
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2017
(NOT EXAMINED)

INTRODUCTION

Created in 1983, the Illinois Criminal Justice Information Authority (Authority) is a State agency dedicated to improving the administration of criminal justice. The Authority works to identify critical issues facing the criminal justice system in Illinois, and to propose and evaluate policies, programs, and legislation that address those issues. The Authority also works to ensure the criminal justice system is as efficient and effective as possible. The Authority accomplishes its goals through effort in four major areas: 1) administration of grants for crime control, crime prevention, and victim assistance; 2) information systems, technology and support; 3) research, planning and coordination; and, 4) violence prevention.

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-------------|-------------|-------------|
| <u>Expenditures by Program (in thousands):</u> | | | |
| Crime Control, Crime Prevention, and Victim Assistance | \$45,350 | \$22,785 | \$41,569 |
| Information Systems, Technology and Support | 2,036 | 365 | 2,128 |
| Research, Planning and Coordination | 1,305 | 935 | 1,532 |
| Violence Prevention | 4,696 | 12,475 | 5,821 |
| Authority Totals | \$53,387 | \$36,560 | \$51,050 |

Grant Statistics:

| | | | |
|----------------------------------|-------|-------|-------|
| Grants opened | 257 | 240 | 303 |
| Grants monitored | 1,047 | 662 | 786 |
| Program/fiscal reports processed | 2,374 | 2,693 | 2,631 |

Report and Publication Statistics:

| | | | |
|-------------------------------------|--------|-----------|-----------|
| Reports published | 27 | 21 | 8 |
| Information requests handled | 87 | 99 | 140 |
| Publications mailed/downloaded (a) | - | 1,301,066 | 3,086,314 |
| CJ Dispatch (Email) Subscribers (b) | 1,098 | 900 | 5,700 |
| Website "hits" (c) | 91,726 | 39,737 | 8,733,513 |
| Website visitors (c) | 41,457 | 21,674 | 367,064 |

- (a) New ICJIA website no longer tracks this. Publications are no longer mailed, but all are available for download.
- (b) Numbers went down in Fiscal Year 2016 after a clean-up of the subscriber list to remove old email addresses that were no longer in use.
- (c) New website metrics tool produces different counts than the old one.