

**State of Illinois  
Illinois Criminal  
Justice  
Information  
Authority**

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**STATE COMPLIANCE  
EXAMINATION**

**FOR THE TWO YEARS ENDED  
JUNE 30, 2021**

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

STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021

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**AUTHORITY OFFICIALS**

Executive Director

(01/04/21 - Present)  
(09/01/20 - 01/03/21)  
(07/23/19 - 08/31/20)  
(07/01/19 - 07/22/19)

Ms. Delrice Adams (Acting)  
Ms. Charise Williams (Acting)  
Mr. Jason Stamps (Acting)  
Mr. Robin Murphy (Acting)

Deputy Director and Chief of Staff (effective 3/23/20)

(01/04/21 - Present)  
(09/01/20 - 01/03/21)  
(03/23/20 - 08/31/20)

Ms. Charise Williams  
Vacant  
Ms. Charise Williams

Chief Financial Officer

(03/01/21 - Present)  
(10/01/19 - 02/28/21)  
(09/05/19 - 09/30/19)  
(07/01/19 - 09/04/19)

Mr. Andy Krupin  
Ms. Karen Crawford (Acting)  
Vacant  
Ms. Angela Weis (Acting)

General Counsel

(01/04/21 - Present)  
(07/03/20 - 01/03/21)  
(07/22/19 - 07/02/20)  
(07/01/19 - 07/21/19)

Ms. Karen Sheley  
Vacant  
Mr. Robin Murphy (Acting)  
Vacant

**BOARD OFFICER**

Chair (07/01/19 - Present)

Mr. Patrick Delfino

**GOVERNING BOARD MEMBERS**

Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)  
Board Member (07/01/19 - Present)

Mr. Kwame Raoul  
Mr. Rob Jeffreys  
Mr. Brendan Kelly  
Dr. Ngozi Ezike  
Mr. Marc D. Smith  
Mr. Tom Dart  
Ms. Kimberly Foxx  
Ms. Iris Y. Martinez  
Ms. Toni Preckwinkle  
Mr. David Brown  
Mr. James Chadd  
Mr. Sharone Mitchell, Jr.

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**AUTHORITY OFFICIALS (CONTINUED)**

**GOVERNING BOARD MEMBERS (CONTINUED)**

Board Member (07/01/19 - Present)	Mr. Dwight Baird
Board Member (07/01/19 - Present)	Mr. Joseph Perez
Board Member (07/01/19 - Present)	Dr. David Olson
Board Member (07/01/19 - Present)	Ms. Kathryn Saltmarsh
Board Member (07/01/19 - 07/14/21)	Mr. Brent Fischer
Board Member (07/01/19 - 11/30/21)	Ms. Kahalah Clay
Board Member (01/13/20 - 11/01/21)	Ms. Carmen Terrones
Board Member (01/03/20 - 12/08/21)	Ms. Vickie Smith
Board Member (08/31/20 - Present)	Ms. Jessyca Liles-Dudley
Board Member (12/14/20 - Present)	Mr. James Rowe
Board Member (05/14/21 - Present)	Mr. Garien Gatewood
Board Member (07/15/21 - Present)	Mr. Keith Calloway

**AUTHORITY OFFICE**

The Authority's office is located at:

300 West Adams Street, Suite 200  
Chicago, Illinois 60606



**ILLINOIS  
CRIMINAL JUSTICE  
INFORMATION AUTHORITY**

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

**MANAGEMENT ASSERTION LETTER**

March 3, 2022

Roth & Company, LLP  
815 W. Van Buren St., Suite 500  
Chicago, Illinois 60607

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois Criminal Justice Information Authority (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 Authority's compliance with the following specified requirements during the two years ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Authority has materially complied with the specified requirements listed below.

- A. The 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 and reported in the Schedule of Findings, the 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 and reported in the Schedule of Findings, the 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 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 Authority on behalf of the State or held in trust by the Authority have been properly and legally

administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Illinois Criminal Justice Information Authority

**SIGNED ORIGINAL ON FILE**

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Delrice Adams, Acting Executive Director

**SIGNED ORIGINAL ON FILE**

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Andy Krupin, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

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Karen Sheley, General Counsel

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2021**

**STATE COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

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

**SUMMARY OF FINDINGS**

<b><u>Number of</u></b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	14	10
Repeated Findings	8	7
Prior Recommendations Implemented or Not Repeated	2	3

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2021-001	11	2019/2017	Failure to Conduct Adequate Site Visit Monitoring of Grantees	Material Weakness and Material Noncompliance
2021-002	15	2019/2017	General Failure to Prepare and Maintain Documentation	Material Weakness and Material Noncompliance
2021-003	18	2019/2017	Inadequate Controls over Monitoring Grant Agreement Requirements	Material Weakness and Material Noncompliance
2021-004	25	2019/2017	Inadequate Controls over Expenditures and Obligations	Material Weakness and Material Noncompliance

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**SCHEDULE OF FINDINGS (CONTINUED)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings (Continued)</b>				
2021-005	29	2019/2015	Noncompliance with the Gang Crime Witness Protection Act of 2013	Significant Deficiency and Noncompliance
2021-006	31	2019/2013	Inadequate Controls over Payroll File Deductions	Significant Deficiency and Noncompliance
2021-007	33	2019/2017	Non-Appointment of Members	Significant Deficiency and Noncompliance
2021-008	35	New	Inadequate Controls over Submission of Public Accountability Reports	Significant Deficiency and Noncompliance
2021-009	37	New	Inadequate Controls over I-9 Forms	Significant Deficiency and Noncompliance
2021-010	39	2019/2019	Noncompliance with Required Contracting Procedures	Significant Deficiency and Noncompliance
2021-011	40	New	Inadequate Controls over GAAP Reporting	Significant Deficiency and Noncompliance
2021-012	42	New	Noncompliance with Ethics and Harassment Training Requirements	Significant Deficiency and Noncompliance
2021-013	43	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2021-014	46	New	Information Technology Access Weaknesses	Significant Deficiency and Noncompliance



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**SCHEDULE OF FINDINGS (CONTINUED)**

**Prior Findings Not Repeated**

A	48	2019/2019	Failure to Timely File FCIAA Certifications
B	48	2019/2019	Failure to Comply with the State Employment Records Act

**EXIT CONFERENCE**

The Authority waived an exit conference in a correspondence from Mr. Andy Krupin, Chief Financial Officer, on February 17, 2022. The responses to the recommendations were provided by Mr. Andy Krupin, Chief Financial Officer, in a correspondence dated February 25, 2022.



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Authority Board  
State of Illinois, Illinois Criminal Justice Information Authority

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Criminal Justice Information Authority (Authority) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2021. Management of the Authority is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The 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 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 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 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 Authority on behalf of the State or held in trust by the 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the Authority during the two years ended June 30, 2021. As described in the accompanying Schedule of Findings as items 2021-001 through 2021-004, the Authority had not obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use. As described in the accompanying Schedule of Findings as items 2021-001 through 2021-004, the Authority had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance from the specified requirements described in the preceding paragraph, the Authority complied with the specified requirements during the two years ended June 30, 2021, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2021-005 through 2021-014.

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

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

### **Report on Internal Control Over Compliance**

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Authority's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our



opinion on the Authority's compliance with the specified requirements and to test and report on the Authority's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2021-001 through 2021-004 to be material weaknesses.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2021-005 through 2021-014 to be significant deficiencies.

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

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

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

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
March 3, 2022



**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**SCHEDULE OF FINDINGS - CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2021**

2021-001. **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).

Procedures for Program Site Visit Identification

Section 12E.IV.A of the FSGU P&P sets 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 2020 and 2021. This section also states Grant Specialists will develop initial and subsequent site visit schedules, with supervisory approval, based on factors that include, but are not limited to:

1. The following site visit frequency standards, subject to adequate administrative funds and staffing:
  - a. Within the first six months of a new program and then, at a minimum, once every 12 months for high-risk grantees and 24 months for medium and low-risk grantees, and when programmatic or compliance issues demonstrate the need for an immediate visit, unless statutory language differs.
  - b. For equipment and/or technology grants, a sample of at least 10 percent of the agreements issued during a State fiscal year to be visited during the project period of performance. During this visit, the Grant Specialist will, at a minimum, locate the purchased equipment and review procurement and accounting documents, and discuss the use of the equipment/technology.
  - c. Additional site visits may be required as specified in special fund requirements or award special conditions.
2. Immediate compliance and reporting concerns.
3. Specific conditions.
4. Fund-specific requirements and special conditions.
5. Other programmatic site visits. FSGU Supervisors will share upcoming staff site visit schedules at least monthly to coordinate staff travel for training and efficiency purposes.

Site Visits Conducted on New Programs and Continuing Programs

In order to test if the Authority complied with the requirement all new programs had a site visit conducted within the first six months of the program's inception, and every 12 months (for high-risk grantees) or 24 months (for low-risk grantees) thereafter, we requested a listing of all new and continuing programs of the Authority 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 six months of the new program's inception or within 12 months or 24 months of the previous site visit, as applicable. In response to

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- 2021-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)  
(Continued)

our request, the Authority provided a listing of 78 programs meeting the criteria. During testing of 78 programs, we noted site visits were not conducted for 42 (54%) programs, site visits were not timely conducted for two (3%) programs and site visits were not yet due for 11 (14%) programs. For the other 23 (29%) programs, we noted site visits were conducted timely and we tested the adequacy of the site visits conducted in relation to site visit procedures outlined in the FSGU P&P. See below for the discussion of the results of that testing.

Adequacy of Site Visits Conducted During the Examination Period

Of the 23 programs which had a site visit timely conducted during the examination period, we selected a sample of 10 grants to determine if the Authority performed the site visits as required by its FSGU P&P.

During testing of 10 grant files, we noted the following:

- For one (10%) grant, the site visit report was not completed by the Grant Specialist within 10 days following the site visit. Specifically, the site visit report was completed 21 days late.
- For two (20%) grants, the site visit documentation did not contain the support to show the Grant Specialist sent the site visit follow-up letter to the grantee.
- For one (10%) grant, the site visit report was not approved by the Grant Specialist's Supervisor.
- For two (20%) grants, the site visit report/follow-up letter was not provided to the subgrantee within 14 calendar days of the site visit. Specifically, the site visit report/follow-up letter was provided to subgrantees 257 and 377 days late.
- For seven (70%) grants, site visit reports were approved by the grant monitor 120 to 474 days from the date of site visit.

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 conducted as a result of a special fund requirement or as an award special condition in the applicable grant agreement, we requested, and the Authority provided, a listing of grant agreements for active programs 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, 59 grants contained a requirement for a site visit to be conducted. The results of our testing indicated the Authority did not conduct site visits for 17 grants (29%).

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**For the Two Years Ended June 30, 2021**

2021-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)  
(Continued)

Section 12E.IV.G of the FSGU P&P sets forth requirements of the responsibilities of the Grant Specialist when on-site at the grantee. Specifically, it requires the Grant Specialist to:

1. Tour program areas.
2. Within 10 working days following the site visit, prepare and submit for program administrator approval, the following:
  - a. Follow-up letter that includes the following:
    - i. Expression of appreciation for accommodating the Authority staff during the visit.
    - ii. Review of issues discussed, identified problems, requested corrective action plans, and corrective action completion dates.
    - iii. Documents or information identified during the site visit that will assist the grantee.
  - b. Site visit report.
  - c. Upon approval of the letter and report, send a copy of both documents to the grantee and place a copy in the Masterfile.

Also, section 10.II.K of the FSGU P&P requires a site visit report be submitted to the sub-grantee within 14 calendar days of the site visit. This report must include the site visit tool and a cover letter that includes a review of issues discussed, problems identified, corrective action plans requested, and corrective action completion dates. Within 7 calendar days, the site visit report and accompanying letter to the sub-grantee must be submitted to the Authority if the site visit yielded issues requiring a corrective action plan. The grant monitor is required to either approve the report, or request additional information from the grantee.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated, as they did in the prior examination, the lack of site visits was mostly attributed to workload, staffing levels, and an overly ambitious site visit policy.

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.

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- 2021-001. **FINDING** (Failure to Conduct Adequate Site Visit Monitoring of Grantees)  
(Continued)

Failure to adequately conduct and document site visits of grantees could expose the State to unnecessary and avoidable litigation, excessive expenditures, and overreliance on grantee reporting. (Finding Code No. 2021-001, 2019-001, 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 the finding. The failure to conduct adequate site visits is mostly attributed to grant staff workload, staffing levels, and an ambitious site visit policy. The Authority has revised its site visit policy to incorporate remote video-conferencing technology and to schedule visits based on need and risk. In addition to the revised site visit policy, the Authority developed a site visit tracking system that records when a visit is completed and identifies which programs are needing a visit in accordance with the frequency described in the policy.

The revised site visit policy was signed and dated by the Acting Executive Director on March 11, 2021. All Federal and State Grants Unit staff were emailed the revised policy on March 15, 2021 and trained on the new policy on March 17, 2021.



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**For the Two Years Ended June 30, 2021**

2021-002. **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.

We noted the following deficiencies when performing our compliance examination:

- During testing of 10 grant files in which the Authority conducted a grantee site visit during the examination period, we noted the site visit documentation for two (20%) grant files did not contain the support to show the Grant Specialist sent the site visit follow-up letter to the grantee. As a result, we were unable to determine if the Authority complied with the site visit requirements for those grant programs. See Finding 2021-001.
- The Authority did not maintain authorized employee deduction forms in its employee files. Specifically, the forms were missing for health insurance enrollment, union dues, deferred compensation, transit deductions, Flexible Spending Accounts, and other insurance deductions for 15 of 19 (79%) employees tested. See Finding 2021-006.
- During review of 19 employees' Employment Eligibility Verification (I-9) forms, we noted I-9 forms for four employees (21%) were not found in their personnel files. As such we could not determine whether the Authority examined the identity and employment authorizations of those employees. In addition, Section 2 of Form I-9 for three employees (16%) was not completed by the Authority. See Finding 2021-009.
- For 15 of 54 (28%) monthly reconciliations tested for the Monthly Appropriations Status Report (SB01), six of 48 (13%) monthly reconciliations tested for the Monthly Cash Report (SB05), and one of 18 (6%) monthly reconciliations tested for the Monthly Revenue Status Report (SB04), we were unable to determine if the reconciliations were performed within 60 days of the applicable month end as the Authority did not document the date the reconciliations were performed. See Finding 2021-004.
- For six of 48 (13%) monthly reconciliations tested for SB05, two of 18 (11%) monthly reconciliations tested for SB04, and three of six (50%) monthly reconciliations tested for the Obligation Activity Report (SC15), the Authority was unable to locate the reconciliations performed. See Finding 2021-004.

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**For the Two Years Ended June 30, 2021**

2021-002. **FINDING** (General Failure to Prepare and Maintain Documentation)  
(Continued)

- For three of 60 (5%) grant agreements selected for testing, we noted the grants' progress reports received by the Authority were not dated. As a result, we were unable to determine the timeliness of the progress reports received and if the Authority withheld grant payments until the progress reports were received. See Finding 2021-003.
- During testing of 60 grant agreements, we noted multiple other exceptions in which reports/certifications/agreements were not contained within the grant's Masterfile. As a result, we were 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 but not filed into the grant Masterfile. See Finding 2021-003.
- During testing of the Authority's Public Accountability Reports, we noted the Authority did not prepare and file its fiscal year 2020 Service Efforts and Accomplishment report as well as the fiscal years 2019 and 2020 Program and Indicator Worksheets with the Office of Comptroller. See Finding 2021-008.

The State Records Act (5 ILCS 160/8) requires the Authority 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.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated, as they did in the prior examination, the exceptions noted were due to staff turnover and competing priorities.

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2021-002. **FINDING** (General Failure to Prepare and Maintain Documentation)  
(Continued)

Failure to prepare and maintain adequate documentation of the Authority's administrative and fiscal operations during the examination period inhibited 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 and the Fiscal Control and Internal Auditing Act. (Finding Code No. 2021-002, 2019-002, 2017-002)

**RECOMMENDATION**

We recommend the Authority 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 the finding. The Authority will pursue the adjustments to the policy, procedure, and training outlined in the various findings cited within the finding and train staff on the retainment of the necessary documentation to show compliance with the cited requirements.

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2021-003. **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.

The Authority uses the Grant Accountability and Transparency Act portal in conjunction with its grant-making to ensure grantees properly submit all certifications and information required prior to the grant being processed. During testing of grant agreements for 60 grants, we noted the following:

<b>Applicable Grant Agreement Section</b>	<b># of Exceptions Noted</b>	<b># of Grants with the Requirement</b>	<b>Error Rate %</b>
<i>Failure to File in Timely Fashion:</i>			
<ul style="list-style-type: none"> <li>▪ Progress reports were submitted four to 288 days after the due date or not submitted. However, we noted the grant payments were processed prior to the receipt of progress reports.</li> </ul>	6	60	10%
<ul style="list-style-type: none"> <li>▪ 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.</li> </ul>	3	60	5%
<ul style="list-style-type: none"> <li>▪ Fiscal reports were submitted one to 305 days after the due date or not submitted. However, we noted the grant payments were processed prior to the receipt of fiscal reports.</li> </ul>	6	60	10%
<ul style="list-style-type: none"> <li>▪ Closeout reports were submitted three to 51 days after the due date or report dates were not documented. As a result, we could not determine if closeout reports were timely submitted.</li> </ul>	5	38	13%

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2021-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)  
(Continued)

<b>Applicable Grant Agreement Section</b>	<b># of Exceptions Noted</b>	<b># of Grants with the Requirement</b>	<b>Error Rate %</b>
<p>Requirement: In order to preclude the possibility of the lapsing of funding, the Authority required the grantees 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 results in the “freezing” of all funds to the grantee. Funds would be released following the completion of all the reporting requirements.</p>			
<p><i>Budget Revision Request:</i></p> <ul style="list-style-type: none"> <li>▪ The budget revision request from the grantee was approved 36 days late by the Authority.</li> </ul> <p>Requirement: Within 30 days from the date of receipt of the request for budget revisions, the Authority is required to review the request and notify the grantee whether the budget revision has been approved, denied, or the date upon which a decision will be reached.</p>	1	21	5%

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2021-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)  
(Continued)

<b>Applicable Grant Agreement Section</b>	<b># of Exceptions Noted</b>	<b># of Grants with the Requirement</b>	<b>Error Rate %</b>
<p><i>Sub-grant Agreement:</i></p> <ul style="list-style-type: none"> <li>▪ The grantee’s sub-grant agreement was not approved by the Authority.</li> </ul> <p>Requirement: Grantees may not subcontract nor sub-grant any portion of the agreement nor delegate any duties without prior approval of the Authority.</p>	1	18	6%
<p><i>Promotional Materials:</i></p> <ul style="list-style-type: none"> <li>▪ The funding disclosure required by the agreement was not printed in the promotional material published by the grantee and an exception to the requirement was not requested by the grantee.</li> </ul> <p>Requirement: In the event the Authority’s funds are used in whole or in part to produce any written publications, announcements, reports, flyers, brochures or other written materials, the grantee is required to disclose in the publications, announcements, reports, flyers, brochures and all other such material, noting the funding was provided in whole or in part by the Authority. Exceptions to this requirement are to be requested, in writing, from the Authority.</p>	1	1	100%
<p><i>Subcontracting:</i></p> <ul style="list-style-type: none"> <li>▪ The subcontractor’s agreement was not on file. As a result, we were unable to</li> </ul>	1	15	7%

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2021-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)  
(Continued)

<b>Applicable Grant Agreement Section</b>	<b># of Exceptions Noted</b>	<b># of Grants with the Requirement</b>	<b>Error Rate %</b>
<p>determine if the Authority reviewed and approved the subcontractor’s agreement prior to the subcontract’s effective date and execution by the grantee.</p> <p>Requirement: Subcontracts over \$100,000 are to be submitted by the grantee for the Authority’s review and approval prior to the subcontract’s effective date and execution by the grantee.</p>			
<p><i>Subcontractor and Subgrantee Transparency Act Compliance:</i></p> <ul style="list-style-type: none"> <li>▪ The subcontractor’s and subgrantee’s Addendum to the Agreement was not on file.</li> </ul> <p>Requirement: Grantees are required to provide the Authority with completed “Addendums to Agreements” for all subcontractors and subgrantees.</p>	1	18	6%
<p><i>Nondiscrimination:</i></p> <ul style="list-style-type: none"> <li>▪ Annual civil rights training certifications were not on file.</li> </ul> <p>Requirement: The grantee’s civil rights coordinator and any program staff and match volunteers who have direct contact with program beneficiaries are required to complete annual civil rights training as required and approved by the Authority.</p>	2	29	7%

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(Continued)

<b>Applicable Grant Agreement Section</b>	<b># of Exceptions Noted</b>	<b># of Grants with the Requirement</b>	<b>Error Rate %</b>
<i>Timekeeping:</i>			
<ul style="list-style-type: none"> <li>▪ Quarterly time keeping certifications were not on file.</li> </ul>	3	50	6%
<ul style="list-style-type: none"> <li>▪ The quarterly time keeping certification did not indicate total hours on the program or total compensated hours.</li> </ul> <p>Requirement: Along with each quarterly report, the Implementing Agency is required to submit a quarterly time keeping certification to the Authority. The quarterly timekeeping certification requires a certification detailing 1) total hours on the program, and 2) total compensated hours, for every employee and match volunteer.</p>	1	50	2%
<ul style="list-style-type: none"> <li>▪ For personnel who spend less than 100% of their time on the program, a copy of the Personnel Activity Report (PAR) was not on file.</li> </ul> <p>Requirement: For personnel who spend less than 100% of their time on the program and whose salary is paid from more than one federal, state, or other source, the Implementing Agency is required to maintain a PAR that accurately reflects the time the employee spends performing the program and any other duties.</p>	1	50	2%



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2021-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)  
(Continued)

<b>Applicable Grant Agreement Section</b>	<b># of Exceptions Noted</b>	<b># of Grants with the Requirement</b>	<b>Error Rate %</b>
<p><i>Costs incurred prior to the execution of grant agreement:</i></p> <ul style="list-style-type: none"> <li>▪ Expenditure reports for grant expenditures incurred from the effective date of the grant up to the date of execution of the grant agreement were submitted 21 to 215 days late.</li> </ul> <p>Requirement: The Grant Accountability and Transparency Act (30 ILCS 708/125) requires in the event a recipient or subrecipient incurs expenses related to the grant award prior to the execution of the grant agreement but within the term of the grant, and the grant agreement is executed more than 30 days after the effective date of the grant, the recipient or subrecipient is required to submit to the Authority a report that accounts for eligible grant expenditures and project activities from the effective date of the grant up to and including the date of execution of the grant agreement. The recipient or subrecipient is required to submit the report to the Authority within 30 days of execution of the grant agreement.</p>	11	19	58%

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated the exceptions noted were mostly attributed to staff workload and competing priorities.

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2021-003. **FINDING** (Inadequate Controls over Monitoring Grant Agreement Requirements)  
(Continued)

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. 2021-003, 2019-003, 2017-003)

**RECOMMENDATION**

We recommend the Authority ensure all reporting requirements are adhered to and ensure costs incurred prior to the execution of the grant agreement were timely submitted by the recipients or subrecipients.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority has developed and implemented a pre-award policy on November 3, 2021. The policy details the required reporting needed by a grantee to incur costs prior to the execution of the grant agreement but within the period of performance.

The Authority will work to refine its policies and provide internal/external trainings to address the timely submissions by the recipients and subrecipients.

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2021-004. **FINDING** (Inadequate Controls over Expenditures and Obligations)

The Illinois Criminal Justice Information Authority (Authority) failed to exercise adequate controls 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 (reviewing, initiating and approving transactions);
  - Custody (receiving physical goods and verifying the receipt of the goods);
  - Record-keeping (preparing entries and maintaining the Authority's internal property records); and,
  - Reconciliation (performing and preparing the Authority's annual physical equipment inventory reconciliation).

In fiscal years 2020 and 2021, the Authority processed \$3,407,907 and \$4,500,936 in non-payroll and non-grant expenditures, 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 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.

Authority management stated the lack of staffing and competing priorities limited the Authority's ability to adequately segregate duties.

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

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2021-004. **FINDING** (Inadequate Controls over Expenditures and Obligations) (Continued)

(2) Inadequate Reconciliations Performed

The Authority did not perform monthly reconciliations of the Authority's records to the Office of Comptroller's (Comptroller) records in accordance with the Statewide Accounting Management System (SAMS) Manual. The Authority had expenditure transactions for nine funds within the State Treasury: the General Revenue Fund (Fund 001), ICJIA Violence Prevention Fund (Fund 184), ICJIA Violence Prevention Special Projects Fund (Fund 318), Criminal Justice Information Projects Fund (Fund 335), Criminal Justice Trust Fund (Fund 488), Illinois State Crime Stoppers Association Fund (Fund 513), Death Penalty Abolition Fund (Fund 539), Prescription Pill and Drug Disposal Fund (Fund 665), and Cannabis Regulation Fund (Fund 912).

- During Fiscal Year 2020 and Fiscal Year 2021, the Authority did not perform reconciliations of the Agency Contract Report (SC14).

The Comptroller's records show the Authority had \$80,026,200 and \$93,962,905 in contracts at June 30, 2020 and June 30, 2021, respectively.

- During review of 54 monthly reconciliations for the Appropriations Status Report (SB01), we were unable to determine if the reconciliations were performed within 60 days of the applicable month end for 15 (28%) monthly reconciliations as the Authority did not document the date the reconciliations were performed.
- During review of 48 monthly reconciliations for the Cash Report (SB05), we noted the following:
  - For six (13%) monthly reconciliations, the Authority was unable to locate the reconciliations performed.
  - For six (13%) monthly reconciliations, 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.
- During review of 18 monthly reconciliations for the Revenue Status Report (SB04), we noted the following:
  - For two (11%) monthly reconciliations, the Authority was unable to locate the reconciliations performed.
  - For one (6%) monthly reconciliation, we were unable to determine if the reconciliation was performed within 60 days of the month end as the Authority did not document the date the reconciliation was performed.

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2021-004. **FINDING** (Inadequate Controls over Expenditures and Obligations) (Continued)

- During review of six monthly reconciliations for the Obligation Activity Report (SC15), we noted the Authority was unable to locate the reconciliations performed for three (50%) monthly reconciliations.

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 ensures these requirements are being satisfied. The SAMS Manual requires the Authority to reconcile its records on a monthly basis within 60 days of the month end.

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 revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State's resources.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated since the conclusion of the examination period, the Authority had hired an additional staff member. In addition, Authority management stated some reconciliations could not be located or were not performed in part due to staff transitions and competing priorities for staff who have multiple responsibilities.

Failure to prepare adequate and accurate reconciliations between the Authority's records and the Comptroller's records led to unidentified errors, reduced the overall reliability of the Statewide financial information, and could result in overpayments and underpayments to vendors. (Finding Code No. 2021-004, 2019-004, 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 also recommend the Authority take action to ensure timely reconciliation of its

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appropriation, expenditure, revenue, cash, and obligations activity to the Comptroller's records each month and investigate and resolve all discrepancies. We further recommend the Authority retain records and document the date the reconciliations are performed.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. Since the last audit period, the Authority has hired an additional staff to allow for further segregation of duties. The Authority has also automated certain aspects of the reconciliation process, including dating certain reconciliations done in the ERP system. The Authority intends to review its assignment of duties to segregate the duties as they relate to the transaction cycle, as well as ensure that staff are aware of, and prioritize, the required reconciliations.

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2021-005. **FINDING** (Noncompliance with the Gang Crime Witness Protection Act of 2013)

The Illinois Criminal Justice Information Authority (Authority) did not comply with the requirements of the Gang Crime Witness Protection Act of 2013 (Act). The Gang Crime Witness Protection Program (Program) has not received funding since its inception. During Fiscal Year 2019, the Authority requested funding from the General Assembly to establish and administer the Program in fiscal years 2020 and 2021 but was unsuccessful.

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

- The Authority had not established and administered the Program. The purpose of the Program is to assist victims and witnesses who are actively aiding in the prosecution of perpetrators of gang crime, and appropriate related persons as required by the Act.
- 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 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 173/20) also 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.

This finding was first reported during the fiscal year ended June 30, 2015. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated, as they did in the prior examination, the Authority has been prepared to fulfill its responsibilities under this Act, but an appropriation was not made by the General Assembly.

Failure to establish and administer the Program and adopt rules for the implementation of the Program result in noncompliance with the Act. (Finding Code No. 2021-005, 2019-005, 2017-005, 2015-004)

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2021-005. **FINDING** (Noncompliance with the Gang Crime Witness Protection Act of 2013)  
(Continued)

**RECOMMENDATION**

We recommend the Authority comply with the requirements of the Gang Crime Witness Protection Act or seek legislative remedy.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority has been prepared to fulfill its responsibilities under the Act in the event an appropriation to do so was made. The Authority has also requested an appropriation during the budgeting process, but has not yet received one.



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2021-006. **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 testing of 19 employees' payroll files, we noted the following payroll deduction weaknesses:

- Employee authorization forms for payroll deductions were not maintained within employee files for:
  - 13 (68%) employees' health insurance,
  - Nine (47%) employees' union dues,
  - Seven (37%) employees' other insurance,
  - Seven (37%) employees' deferred compensation,
  - Six (32%) employees' transit deductions, and
  - Six (32%) employees' Flexible Spending Accounts.
- For three (16%) employees, the Authority incorrectly calculated and withheld the employee's federal income tax, with discrepancies ranging from \$5.78 to \$141.51 per pay period.

The Statewide Accounting Management System (SAMS) 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 maintaining the initial control of each payroll. 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).

Additionally, 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 the State's funds and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

This finding was first reported during the fiscal year ended June 30, 2013. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Authority management stated payroll deduction weaknesses were due to staff turnover and competing priorities.

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2021-006. **FINDING** (Inadequate Controls over Payroll File Deductions) (Continued)

Failure to exercise adequate internal control over employee payroll files resulted in inaccurate calculations of employee withholdings, subjects the State to unnecessary legal risks, and represents noncompliance with State and federal laws and regulations. (Finding Code No. 2021-006, 2019-006, 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 the finding. Employees sign up for insurance, deferred compensation, transit and flexible spending accounts online. Employees are contacted directly by the union regarding union membership. Union dues are handled by the union. The Authority will revisit its policies and procedures related to the submission of deduction forms as well as address the payroll related federal income tax withholding discrepancies.

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2021-007. **FINDING** (Non-Appointment of Members)

The Illinois Criminal Justice Information Authority (Authority) did not appoint a member to the Illinois Advisory Council on Substance Use Disorders (Council) and the Authority's Board (Board) did not have the required number of appointed members.

During testing, we noted the following:

- Effective February 2019, the Authority's representative to the Council separated from the Authority; however, the Authority did not appoint a replacement to the Council.

The Substance Use Disorder Act (20 ILCS 301/10-15(t)) requires the Authority's Director or their designee, to serve as a member of the Council.

Authority management stated, as they did in the prior examination, the vacant position on the Council was not filled due to staff turnover.

- The Board was not composed of the required members as outlined in the Illinois Criminal Justice Information Act (Act). As of June 30, 2021, the Board did not have a public defender from a county other than Cook County and four Board members appointed by the Governor exceeded the 4-year term limit.

The Act (20 ILCS 3930/4) requires the Board to consist of 25 members, including a public defender of a county other than Cook County appointed by the Governor. In addition, the members of the Board appointed by the Governor serve for a term not to exceed 4 years.

Authority management stated, as they did in the prior examination, there were occasional delays in identifying appropriate replacements due to significant turnover of Board members.

This finding was first reported during the fiscal year ended June 30, 2017. In the subsequent years, the Authority has been unsuccessful in implementing a corrective action plan.

Failure to appoint members to the Board represents noncompliance with State law and may inhibit the Board's ability to fulfill its duties and responsibilities effectively and efficiently. In addition, failure to appoint a member prevents or hinders the Council from carrying out their duties in accordance with the statutes. (Finding Code No. 2021-007, 2019-007, 2017-010)

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2021-007. **FINDING** (Non-Appointment of Members) (Continued)

**RECOMMENDATION**

We recommend the Authority work with the Governor's Office to obtain the Board member appointment. Further, we recommend the Authority appoint a replacement to the Council.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority will work with the administration to ensure Board vacancies are filled in a timely manner.

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2021-008. **FINDING** (Inadequate Controls over Submission of Public Accountability Reports)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over the submission of its Public Accountability Reports to the Office of Comptroller (Comptroller).

During testing of the Authority's Fiscal Year 2019 and Fiscal Year 2020 Public Accountability Reports that were due during the examination period, we noted the following:

- The Authority did not prepare and file its Fiscal Year 2020 Public Accountability Report with the Comptroller.
- The Authority did not timely file the Fiscal Year 2019 Public Accountability Report with the Comptroller. Specifically, the report was submitted 23 days late.
- The Authority failed to submit fiscal years 2019 and 2020 Program and Indicator Worksheets (Worksheet) to the Comptroller. The Worksheet includes a list of programs administered by the agency, as well as a list of the specific performance measures (input indicators, output indicators, outcome indicators, efficiency indicators, and external benchmarks) that the agency proposes for each of the programs to be included in the Public Accountability Report.

The Statewide Accounting Management System (SAMS) Manual (Procedure 33.20.20) requires the Authority to submit annually to the Comptroller the Public Accountability Report as part of the year-end reporting package by November 15. The Public Accountability Report provides information on the Authority's service efforts, costs, and accomplishments. Effective January 1, 2021, the Public Accountability Report is due to the Comptroller by December 15.

In addition, the SAMS Manual (Procedure 33.20.20) requires agencies to submit the Program and Indicator Worksheet to the Comptroller by August 15 of each year. Effective January 1, 2021, the Worksheet is due to the Comptroller by September 15.

Authority management stated the delay in the submission of the Public Accountability Report and failure to submit the Worksheets and Public Accountability Report to the Comptroller were due to competing priorities. Authority management also stated competing priorities combined with the transition to work from home during fiscal year 2020 resulted in a dramatic shift in processes for many of the tasks the Authority completed in person from year to year.

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2021-008. **FINDING** (Inadequate Controls over Submission of Public Accountability Reports)  
(Continued)

Failure to timely submit Public Accountability Reports and Worksheets to the Comptroller results in noncompliance with the SAMS Manual and delays the Comptroller from posting the performance measures and results on the Comptroller's website. (Finding Code No. 2021-008)

**RECOMMENDATION**

We recommend the Authority implement controls to ensure Public Accountability Reports and Worksheets are timely prepared and submitted to the Comptroller.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. Upon learning about the lapse in submission of Public Accountability Report (PAR) data to the Office of Comptroller (Comptroller) in the summer of 2021, the newly hired Chief Financial Officer (CFO) immediately identified, and addressed, gaps in internal workplans that resulted in the finding. Notably, the CFO revised the PAR metrics to mirror the required Governor's Office of Management and Budget (GOMB) Budgeting for Results metrics to lessen the overall workload on staff and ensure timely submission of data. In Fiscal Year 2022, the Authority filed its Fiscal Year 2021 Program and Indicator Worksheet and the PAR timely to the Comptroller, and will do so again in Fiscal Year 2023.

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2021-009. **FINDING** (Inadequate Controls over I-9 Forms)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate internal controls over the Employment Eligibility Verification (I-9) forms.

During our review of 19 employees' I-9 forms, we noted the following:

- Four employees' (21%) I-9 forms were not found in their personnel files. As such, we could not determine whether the Authority examined the identity and employment authorization of those employees.
- Two of six (33%) new employees' Section 1 of I-9 forms were not timely completed. Specifically, the forms were completed 558 and 604 days late.
- Three employees' (16%) Section 2 of I-9 forms were not completed by the Authority.

Federal law (8 U.S.C. § 1324a) requires an employer to complete and maintain an I-9 form to verify an individual's eligibility for employment in the United States.

Also, Federal Law (8 CFR §274a.2(b)(1)) requires a hiring entity to attest it has verified an individual it employs is a citizen or otherwise authorized to work in the United States by (a) ensuring the individuals it hires properly complete Section 1 of Form I-9 at the time of hire, and (b) sign Section 2 of Form I-9 within three business days of hire. In addition, Federal Law (8 CFR §274a.2(b)(2)(ii)) requires an employer to retain a paper (with original handwritten signatures), electronic, original paper scanned into an electronic format, or a combination of paper and electronic, or microfilm or microfiche copy of the original signed version of the I-9 forms for three years after the date of hire or one year after the date of the individuals' employment is terminated, whichever is later.

Further, 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. Effective internal controls should ensure I-9 forms are timely completed and retained.

Authority management stated the exceptions were due to competing priorities and oversight.

Failure to complete and retain I-9 forms within the required timeframe is a violation of federal laws and could expose the Authority to penalties. (Finding Code No. 2021-009)

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2021-009. **FINDING** (Inadequate Controls over I-9 Forms) (Continued)

**RECOMMENDATION**

We recommend the Authority enhance its controls over employee verifications to ensure timely completion and retention of I-9 forms.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. A checklist will be developed and attached to each new employee's file confirming all paperwork has been collected and fully completed.



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2021-010. **FINDING** (Noncompliance with Required Contracting Procedures)

The Illinois Criminal Justice Information Authority (Authority) did not exercise adequate controls over contracts to ensure all contracts are signed or approved in writing.

During review of four contracts (totaling \$669,474) executed during the fiscal years 2020 and 2021, we noted one contract (25%) (totaling \$260,000) was not signed by the Authority's Chief Fiscal Officer and Chief Legal Counsel.

The Authority had \$80,026,200 and \$93,692,905 in contracts at June 30, 2020 and June 30, 2021, respectively.

The State Finance Act (30 ILCS 105/9.02(a)(1)) requires a new contract, contract renewal, an order against a master contract, or any contract amendment of \$250,000 or more in a fiscal year to be signed or approved in writing by the agency's chief executive officer, chief legal counsel, and chief fiscal officer.

Further, 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 obligations are in compliance with applicable laws.

Authority management stated the exception was due to work from home environment not being conducive to submission of documents with wet signatures.

Executing a contract without obtaining required signatures results in noncompliance with State statutes and exposes the Authority to unnecessary liabilities and potential legal issues. (Finding Code No. 2021-010, 2019-010)

**RECOMMENDATION**

We recommend the Authority enhance its controls to ensure contracts are executed in accordance with State statutes by obtaining required signatures.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority has submitted a revised SCO-470 form that will allow for electronic signatures. This should allow for smoother and more timely processing of contract documents in the current hybrid/work-from-home environment by not requiring as many wet signatures and therefore reducing the probability that a required signature will slip through the cracks. The staff will also be notified and retrained on signature requirements.

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2021-011. **FINDING** (Inadequate Controls over GAAP Reporting)

The Illinois Criminal Justice Information Authority (Authority) did not accurately report Generally Accepted Accounting Principles (GAAP) Reporting information to the Office of Comptroller.

During testing of Fiscal Year 2021 Grant/Contract Analysis (SCO-563), Interfund Activity - Grantee Agency (SCO-567), and Interfund Activity - Grantor Agency (SCO-568) GAAP forms, we noted the following:

- The Authority did not accurately report the pass-through amount to subrecipients on the SCO-563 form for Criminal Justice Trust Fund (Fund 488). The amounts were understated by approximately \$989,000 and \$20,000 for Crime Victim Assistance (CFDA No. 16.575) and Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (CFDA No. 16.590), respectively.
- The Authority incorrectly reported four program titles on the SCO-563 form for Fund 488.
- The Assistance Listing (CFDA) number was not specifically identified on an interagency agreement.

Upon bringing the issues to the Authority's notice, the Authority corrected those and submitted the updated SCO-563, SCO-567, and SCO-568 forms to the Office of Comptroller.

The Statewide Accounting Management System (SAMS) Manual (Procedure 27.10.10) requires careful examination of financial data during the preparation of GAAP reporting packages.

Further, 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 the accounting and recording of financial data permits for the preparation of reliable financial reports.

Authority management stated the underreporting of pass-thru amounts was primarily due to an internal system error at the time the initial GAAP reports were completed. In addition, Authority management stated reporting incorrect program titles and not identifying the Assistance Listing number on the interagency agreement were due to oversight.

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2021-011. **FINDING** (Inadequate Controls over GAAP Reporting) (Continued)

Failure to submit accurate SCO-563, SCO-567, and SCO-568 forms to the Office of Comptroller results in inaccurate reporting of the Statewide Schedule of Expenditures of Federal Awards and Annual Comprehensive Financial Report. (Finding Code No. 2021-011)

**RECOMMENDATION**

We recommend the Authority ensure accurate GAAP reporting information is submitted to the Office of Comptroller. Further, we recommend the Authority review and revise, as necessary, its current process to gather, compile, document, and review the financial information reported in the GAAP Reporting forms.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority currently relies on one staff member to prepare the GAAP reporting forms for the Criminal Justice Trust Fund (Fund 488), increasing the opportunity for an error to arise. The Authority intends to supplement its GAAP completion by contracting with an outside firm to assist in the preparation of the forms starting in Fiscal Year 2022. The Authority anticipates this additional level of assistance and review will improve the preparation and completion of the annual GAAP reporting.

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2021-012. **FINDING** (Noncompliance with Ethics and Harassment Training Requirements)

The Illinois Criminal Justice Information Authority (Authority) did not comply with the ethics and harassment training provisions of the State Officials and Employees Ethics Act (Act).

During testing of six new employees' training records, we noted the following:

- Four (67%) employees did not complete the ethics training within 30 days after the commencement of employment. Specifically, the training was completed 183 to 356 days late.
- Three (50%) employees did not complete the harassment and discrimination prevention training within 30 days after the commencement of employment. Specifically, the training was completed 234 to 356 days late.

The Act (5 ILCS 430/5-10(c)) requires each officer, member, and employee to complete an initial ethics training within 30 days after commencement of employment. The Act (5 ILCS 430/5-10.5(a-5)) also requires each officer, member, and employee to complete an initial harassment and discrimination prevention training within 30 days after commencement of employment.

Authority management stated the exceptions identified were due to competing priorities of the Authority staff.

Failure to timely complete employee training sessions could result in employees not being fully informed about their ethical requirements and rights and responsibilities, and represents noncompliance with the Act. (Finding Code No. 2021-012)

**RECOMMENDATION**

We recommend the Authority enhance controls to ensure new employees timely complete all required trainings.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority will ensure new employees timely complete all trainings.

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2021-013. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Illinois Criminal Justice Information Authority (Authority) had not implemented adequate internal controls related to cybersecurity programs, practices and control of confidential information.

As a result of the Authority's mission to improve the administration of the criminal justice system in the State through centralized information, the Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Authority's cybersecurity program, practices and control of confidential information, we noted the Authority had not:

- Reviewed and updated established policies.
- Developed a project management framework (including policies and procedures governing system development) to ensure new applications were adequately developed and implemented in accordance with management's expectations.
- Developed a cybersecurity plan.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing internal controls.
- Developed policies and procedures related to the reporting of security violations and suspected violations.
- Provided documentation of remediation for identified vulnerabilities.
- Provided support for classification of their data.
- Required employees or contractors to annually acknowledge receipt of the Authority's security policies and procedures.

In addition, 3 of 105 (3%) employees did not complete security awareness training during calendar year 2020. Further, we noted 1 of 7 (14%) new employees did not complete the Handbook Policy acknowledgement.

The Framework for *Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology require entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

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2021-013. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

Further, the Data Security on State Computers Act (20 ILCS 450/25) requires every employee to annually undergo cybersecurity training by the Department of Innovation and Technology.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Authority management indicated the lack of resources and the belief the Department of Innovation and Technology (DoIT) was responsible for cybersecurity controls resulted in the weaknesses.

The lack of adequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities, which could ultimately lead to the Authority's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-013)

**RECOMMENDATION**

We recommend the Authority work with DoIT to determine cybersecurity roles and responsibilities. Additionally, we recommend the Authority:

- Review and update their policies at least annually.
- Develop a project management framework, including system development policies, to ensure new applications are adequately developed and implemented in accordance with management's expectations.
- Develop a cybersecurity plan.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing internal controls.
- Ensure all staff members upon employment and annually thereafter complete cybersecurity training.
- Develop policies and procedures related to the reporting of security violations and suspected violations.
- Develop and maintain documentation of remediation efforts for identified vulnerabilities.
- Ensure their data has been classified.

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2021-013. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

- Require employees and contractors to annually acknowledge receipt of the Authority's security policies and procedures.
- Ensure all newly hired employees complete the Handbook Policy acknowledgement upon hiring.

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority does not have a permanent Information Technology (IT) Director and is working to fill that position. The IT Director will work with DoIT and the Authority's executive staff to create policies based upon best practices.

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2021-014. **FINDING** (Information Technology Access Weaknesses)

The Illinois Criminal Justice Information Authority (Authority) had not implemented adequate internal controls related to its system and application access and control.

The Authority maintains computer systems that contain confidential information derived from both criminal and violent incidents as part of their mission to improve the administration of the criminal justice system in the State through centralized information. In order to determine if access was appropriate, we tested a sample of 60 users, noting the Authority was unable to provide documentation that access was properly approved for the 60 users.

Further, the Authority had not developed access provisioning policies and procedures.

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

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology, Access Control section, requires entities to develop access provisioning policies and procedures and ensure access is provided on a needed basis.

Authority management indicated a process was in place, but the process was not formally documented due to the Authority not having a permanent Information Technology (IT) Director.

The lack of adequate controls over access could result in unauthorized access and disclosure of confidential information. (Finding Code No. 2021-014)

**RECOMMENDATION**

We recommend the Authority establish formal procedures for requesting and authorizing access to its systems and data.



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2021-014. **FINDING** (Information Technology Access Weaknesses) (Continued)

**AUTHORITY RESPONSE**

The Authority agrees with the finding. The Authority does not have a permanent IT Director and is working to fill that position. The IT Director will work with the Department of Innovation and Technology and the Authority's executive staff to create policies based upon best practices.

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**SCHEDULE OF FINDINGS - PRIOR FINDINGS NOT REPEATED**  
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A. **FINDING** (Failure to Timely File FCIAA Certifications)

During the prior examination, the Illinois Criminal Justice Information Authority (Authority) did not timely file its Fiscal Control and Internal Auditing Act (FCIAA) certifications.

During the current examination, our testing indicated the Authority timely submitted its fiscal years 2020 and 2021 FCIAA certifications to the Office of the Auditor General. (Finding Code No. 2019-008)

B. **FINDING** (Failure to Comply with the State Employment Records Act)

During the prior examination, the Authority's fiscal years 2017 and 2018 Agency Workforce Reports (Reports) had errors and the Authority's fiscal year 2017 Report was not timely submitted to the Governor's Office and the Office of the Secretary of State.

During the current examination, we noted the Authority corrected the fiscal years 2017 and 2018 Reports and submitted to the Governor's Office and the Office of the Secretary of State. In addition, our testing did not indicate exceptions on the fiscal years 2019 and 2020 Reports. (Finding Code No. 2019-009)

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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 on 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 years 2020 and 2021 compliance examination, we followed up on the status of the 10 outstanding 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 years 2020 and 2021 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 implemented, partially implemented, or not implemented descriptions.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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**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 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 quarterly fiscal 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 2021-001 for further details.

**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 Not Implemented. As this recommendation pertained to evaluation of 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 2021-003. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**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 Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**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 Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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**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 Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**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 Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**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, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2021-003 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 documentation to ensure State resources are appropriately expended on the NRI program.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. For 18 out of the 60 grants tested, the grantee used the services of subcontractors/subgrantees. Of those 18 subcontractors/subgrantees, our testing results indicated ICJIA did not review or approve the contracts for one of the grants. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

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**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.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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Recommendation 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, there were no equipment grants for fiscal years 2020 and 2021; however four of 60 grants tested have equipment items on their grants and grant agreements mentioned the right of the State to request for the return of misused capital equipment. Further, grant agreements contained 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 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.

**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 quarterly fiscal reports for any budget revisions and discrepancies thereof. No exceptions were noted. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. 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 2021-001 for further details.

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STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS  
For the Two Years Ended June 30, 2021**

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 (ASP), 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 on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2020 and 2021 compliance examination, we followed up on the status of the outstanding 16 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 years 2020 and 2021 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 implemented, partially implemented, or not implemented descriptions.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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**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 four grant agreements were with other State agencies. For the four grants tested, we noted noncompliance with specific provisions of the grant agreements. See Finding 2021-003 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 has implemented the use of Exhibit G in the Grant Accountability and Transparency Act (GATA) Uniform Grant Agreement, which requires grantees to list all State agency contracts into ICJIA's grant agreements to avoid duplicative funding to community-based organizations for the same scope of services. During our review of the 60 grant agreements, we did not note any exceptions regarding the compliance on the use of Exhibit G in the GATA Uniform Grant Agreement.

**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, we noted an exception that ICJIA did not review or approve contracts with some of its subcontractors. See Finding 2021-003 for further details.

**Recommendation #5**

ICJIA should ensure that there is timely execution of all contracts for grant services, including the Neighborhood Recovery Initiative/Community Violence Prevention Program (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 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, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2021-003 for further details.

**Recommendation #6**

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.

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 quarterly fiscal reports for any budget revisions and discrepancies thereof. No exceptions were noted. In addition, we noted quarterly fiscal reports for six out of 60 grant agreements tested were not timely submitted or not submitted. See Finding 2021-003 for further details.

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS  
For the Two Years Ended June 30, 2021**

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 (ASP), 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 on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2020 and 2021 compliance examination, we followed up on the status of the outstanding 16 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 years 2020 and 2021 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 implemented, partially implemented, or not implemented descriptions.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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**Recommendation #7**

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.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. Although ICJIA implemented a timekeeping requirement, requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel, exceptions were noted regarding this requirement. See Finding 2021-003 for further details. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**Recommendation #8**

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 2021-001 for further details.

**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 re-entry 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 ICJIA auditors site-tested exceptions. In addition, during our detail testing of 60 grant agreements, we noted ICJIA received and reviewed all fiscal reports. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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, 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 2021-001 for further details.

**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. In addition, we noted ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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, 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 2021-001 for further details.

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS  
For the Two Years Ended June 30, 2021**

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 (ASP), 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 on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2020 and 2021 compliance examination, we followed up on the status of the outstanding 16 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 years 2020 and 2021 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 implemented, partially implemented, or not implemented descriptions.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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**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 Partially Implemented. As this recommendation pertained to evaluation of 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 2021-003. 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 #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 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, and (2) ICJIA did not review or approve contracts with subcontractors. See Finding 2021-003 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 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 quarterly fiscal reports for any budget revisions and discrepancies and noted noncompliance with specific provisions of the grant agreement. See Finding 2021-003 for further details.

**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 2021-001 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 Partially Implemented. During our detail testing of 60 grant agreements, we noted four grant agreements in which equipment was purchased and a 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. No exceptions were noted. In addition, during our review of ICJIA's site monitoring visits, we noted a site visit was not conducted for one of four grants with equipment purchases during the examination period. See Finding 2021-001 for further details.



**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
STATUS OF PERFORMANCE AUDIT RECOMMENDATIONS  
For the Two Years Ended June 30, 2021**

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 (ASP), 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 on April 7, 2014. The audit was released in April 2016 and contained 28 recommendations. As part of ICJIA's fiscal years 2020 and 2021 compliance examination, we followed up on the status of the outstanding 16 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 years 2020 and 2021 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 implemented, partially implemented, or not implemented descriptions.

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**RECOMMENDATION IMPLEMENTED, PARTIALLY IMPLEMENTED, OR NOT IMPLEMENTED**

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**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 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.

Recommendation Partially Implemented. We detail tested 60 grant agreements to ensure requirements of each grant were followed. ICJIA implemented a timekeeping requirement requiring grantees to track and maintain time certifications, signed by the staff and supervisor, for grant-funded personnel and exceptions were noted regarding this requirement. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**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 noncompliance with specific provisions of the grant agreements. See Finding 2021-003 for further details. In addition, ICJIA's grant specialists participate in the subgrantees/subcontractors site visits with the grantees. However, 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 2021-001 for further details.

**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 Partially Implemented. During our detail testing of 60 grant agreements, we noted four grant agreements in which equipment was purchased and a 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. No exceptions were noted. In addition, during our review of ICJIA's site monitoring visits, we noted a site visit was not conducted for one of four grants with equipment purchase during the examination period. See Finding 2021-001 for further details.

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT  
For the Two Years Ended June 30, 2021**

**DISCLOSURES REPORT**

**SUMMARY**

A reading of the accompanying report components of the Illinois Criminal Justice Information Authority (Authority) was performed by Roth & Co., LLP.

**ACCOUNTANT'S REPORT**

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

**EXIT CONFERENCE**

The Authority waived an exit conference in a correspondence from Mr. Andy Krupin, Chief Financial Officer.



**INDEPENDENT ACCOUNTANT’S REPORT**  
**ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION**  
**REPORT**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Authority Board  
State of Illinois, Illinois Criminal Justice Information Authority

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

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

In connection with our examination of the Authority, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Authority we obtained as part of the Authority’s State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

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

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
March 3, 2022

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2021**

For the Sixteen Months Ended October 31, 2021

Public Act 101-0637 and Public Act 102-0017	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Reappropriated July 1, 2021	Balances Lapsed October 31, 2021
<b>FISCAL YEAR 2021</b>						
<b>APPROPRIATED FUNDS</b>						
<b>General Revenue Fund - 001</b>						
Personal Services	\$ 1,524,300	\$ 1,108,421	\$ 166,833	\$ 1,275,254	\$ -	\$ 249,046
State Contribution to Social Security	124,600	81,292	12,236	93,528	-	31,072
Contractual Services	354,000	143,286	181,696	324,982	-	29,018
Travel	5,000	1,350	98	1,448	-	3,552
Commodities	500	355	-	355	-	145
Printing	1,500	-	-	-	-	1,500
Electronic Data Processing	28,600	25,249	656	25,905	-	2,695
Telecommunications Services	27,100	26,789	-	26,789	-	311
Operation of Auto Equipment	2,000	160	88	248	-	1,752
Lump Sum - Family Violence Coordinating Council Program	525,000	275,999	116,724	392,723	-	132,277
Lump Sum - Bullying Prevention	443,000	184,341	171,625	355,966	-	87,034
Lump Sum - Costs Related to GATA	250,000	242,382	-	242,382	-	7,618
Safer Foundation	1,000,000	398,337	430,959	829,296	-	170,704
Grant to Local Law Enforcement	500,000	203,149	32,011	235,160	-	264,840
Operational Expenses & Awards	695,200	514,914	23,004	537,918	-	157,282
Adult Redeploy Program	9,271,000	5,727,639	1,370,651	7,098,290	-	2,172,710
Acclivus Violence Prevention & Reduction Program	6,680,000	5,217,233	565,502	5,782,735	-	897,265
Southland Juvenile Justice Council	2,200,000	1,118,069	383,904	1,501,973	-	698,027
Urbana Neighborhood Connections	743,200	18,361	-	18,361	-	724,839
Chicago Area Project	743,200	714,832	7,813	722,645	-	20,555
Community Lifeline	743,200	190,756	58,432	249,188	-	494,012
Rockford Park District	743,200	228,599	74,623	303,222	-	439,978
Peoria Park District	743,200	335,187	230,497	565,684	-	177,516
Touched by an Angel Community Enrichment Center	788,500	213,916	281,090	495,006	-	293,494
Proviso Leyden Community Council	788,500	549,899	21,789	571,688	-	216,812
Helping Our People Excel (H.O.P.E.)	788,500	6,329	-	6,329	(782,171)	-
City of Chicago Neighborhoods	788,500	10,271	610,181	620,452	-	168,048
East St. Louis School District #189	800,000	149,960	250,900	400,860	-	399,140
Metropolitan Family Services Support of Street Intervention	6,094,300	4,341,630	996,004	5,337,634	-	756,666
Safe from the Start	1,200,000	818,894	195,068	1,013,962	-	186,038
Community Based Violence Prevention Program	7,541,300	4,666,580	1,309,309	5,975,889	-	1,565,411
Subtotal, Fund 001	<u>\$ 46,137,400</u>	<u>\$ 27,514,179</u>	<u>\$ 7,491,693</u>	<u>\$ 35,005,872</u>	<u>\$ (782,171)</u>	<u>\$ 10,349,357</u>
<b>ICJIA Violence Prevention Fund - 184</b>						
Personal Services	\$ 185,200	\$ 123,457	\$ -	\$ 123,457	\$ -	\$ 61,743
State Contribution to State Employees' Retirement System	101,600	67,812	-	67,812	-	33,788
State Contribution to Social Security	14,200	8,919	-	8,919	-	5,281
Group Insurance	79,500	37,506	-	37,506	-	41,994
Contractual Services	9,500	-	-	-	-	9,500
Travel	4,000	-	-	-	-	4,000
Commodities	1,000	-	-	-	-	1,000
Electronic Data Processing	2,000	-	-	-	-	2,000
Telecommunications Services	5,800	-	-	-	-	5,800
Subtotal, Fund 184	<u>\$ 402,800</u>	<u>\$ 237,694</u>	<u>\$ -</u>	<u>\$ 237,694</u>	<u>\$ -</u>	<u>\$ 165,106</u>
<b>ICJIA Violence Prevention Special Projects Fund - 318</b>						
Lump Sum and Other Purposes	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
Subtotal, Fund 318	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
**Expenditure Authority for Fiscal Year 2021**

(CONTINUED)

For the Sixteen Months Ended October 31, 2021

Public Act 101-0637 and Public Act 102-0017	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to October 31, 2021	Total Expenditures 16 Months Ended October 31, 2021	Balances Reappropriated July 1, 2021	Balances Lapsed October 31, 2021
<b>FISCAL YEAR 2021</b>						
<b>APPROPRIATED FUNDS</b>						
<b>Criminal Justice Information Projects Fund - 335</b>						
State Police Drug Task Force Distribution	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Lump Sums and Other Purposes	1,000,000	127,514	36,669	164,183	-	835,817
Distribution of Lottery Revenue	2,500,000	1,080,687	-	1,080,687	-	1,419,313
Restore, Reinvest, and Renew (R3) Program	45,000,000	3,019,645	2,025,367	5,045,012	-	39,954,988
Subtotal, Fund 335	<u>\$ 49,000,000</u>	<u>\$ 4,227,846</u>	<u>\$ 2,062,036</u>	<u>\$ 6,289,882</u>	<u>\$ -</u>	<u>\$ 42,710,118</u>
<b>Criminal Justice Trust Fund - 488</b>						
Support of Federal Assistance	\$ 7,000,000	\$ 4,165,342	\$ 335,909	\$ 4,501,251	\$ -	\$ 2,498,749
Lump Sum and Other Purposes	1,700,000	412,159	30,250	442,409	-	1,257,591
Ordinary and Contingent Expenses	3,000,000	1,528,299	1,566	1,529,865	-	1,470,135
Awards and Grants	140,000,000	64,210,371	18,631,132	82,841,503	-	57,158,497
Coronavirus Emergency Supplemental Funding (CESF)	20,000,000	2,510,312	1,618,858	4,129,170	-	15,870,830
Subtotal, Fund 488	<u>\$ 171,700,000</u>	<u>\$ 72,826,483</u>	<u>\$ 20,617,715</u>	<u>\$ 93,444,198</u>	<u>\$ -</u>	<u>\$ 78,255,802</u>
<b>Illinois State Crime Stoppers Association Fund - 513</b>						
Grants for Crime Stoppers Programs	\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Subtotal, Fund 513	<u>\$ 7,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,800</u>
<b>Death Penalty Abolition Fund - 539</b>						
Personal Services	\$ 291,400	\$ 37,332	\$ -	\$ 37,332	\$ -	\$ 254,068
Ordinary & Contingent Expenses	582,900	31,431	-	31,431	-	551,469
Awards and Grants	4,000,000	874,521	200,631	1,075,152	-	2,924,848
Subtotal, Fund 539	<u>\$ 4,874,300</u>	<u>\$ 943,284</u>	<u>\$ 200,631</u>	<u>\$ 1,143,915</u>	<u>\$ -</u>	<u>\$ 3,730,385</u>
<b>Prescription Pill and Drug Disposal Fund - 665</b>						
Lump Sum and Other Purposes	\$ 150,000	\$ 119,082	\$ 27,833	\$ 146,915	\$ -	\$ 3,085
Subtotal, Fund 665	<u>\$ 150,000</u>	<u>\$ 119,082</u>	<u>\$ 27,833</u>	<u>\$ 146,915</u>	<u>\$ -</u>	<u>\$ 3,085</u>
<b>Cannabis Regulation Fund - 912</b>						
Operational Expenses of Cannabis Regulation	\$ 290,000	\$ 276,735	\$ -	\$ 276,735	\$ -	\$ 13,265
Subtotal, Fund 912	<u>\$ 290,000</u>	<u>\$ 276,735</u>	<u>\$ -</u>	<u>\$ 276,735</u>	<u>\$ -</u>	<u>\$ 13,265</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 273,562,300</u></u>	<u><u>\$ 106,145,303</u></u>	<u><u>\$ 30,399,908</u></u>	<u><u>\$ 136,545,211</u></u>	<u><u>\$ (782,171)</u></u>	<u><u>\$ 136,234,918</u></u>

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Authority's records and have been reconciled to the Office of Comptroller's records as of October 31, 2021.

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

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
**Expenditure Authority for Fiscal Year 2020**

For the Sixteen Months Ended October 31, 2020

Public Acts 101-0007 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
<b>FISCAL YEAR 2020</b>					
<b><u>APPROPRIATED FUNDS</u></b>					
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 1,436,200	\$ 1,049,246	\$ 102,228	\$ 1,151,474	\$ 284,726
State Contribution to Social Security	109,800	78,422	7,540	85,962	23,838
Contractual Services	360,300	199,244	96,070	295,314	64,986
Travel	14,000	1,376	-	1,376	12,624
Commodities	1,500	1,471	-	1,471	29
Printing	4,800	-	-	-	4,800
Electronic Data Processing	111,900	101,937	8,258	110,195	1,705
Telecommunications Services	27,100	26,589	-	26,589	511
Operation of Auto Equipment	1,900	871	-	871	1,029
Lump Sum - Family Violence Coordinating Council Program	525,000	271,994	99,703	371,697	153,303
Lump Sum - Bullying Prevention	443,000	216,962	143,813	360,775	82,225
Grant to the Equities Commission	1,000,000	-	-	-	1,000,000
Lump Sum - Costs Related to GATA	1,500,000	107,622	3,728	111,350	1,388,650
Safer Foundation	1,000,000	429,767	186,888	616,655	383,345
Grant to Local Law Enforcement	500,000	151,683	20,488	172,171	327,829
Grant to Local Law Enforcement - Reappropriation	355,224	103,558	-	103,558	251,666
Grant to the City of Danville	75,000	-	61,378	61,378	13,622
Operational Expenses & Awards	695,200	470,943	20,256	491,199	204,001
Adult Redeploy Program	8,271,000	5,190,811	1,095,206	6,286,017	1,984,983
Metropolitan Family Services Support of Street Intervention	6,094,300	3,967,490	1,148,882	5,116,372	977,928
Safe from the Start	1,200,000	735,300	304,521	1,039,821	160,179
Community Based Violence Prevention Program	7,541,300	5,219,903	1,073,630	6,293,533	1,247,767
Violence Prevention - Chicago	5,000,000	1,316,238	1,964,816	3,281,054	1,718,946
Violence Prevention - Collar Counties, Excluding Chicago	4,000,000	179,875	980,011	1,159,886	2,840,114
Violence Prevention - Statewide Excluding Cook and Collars	3,000,000	97,875	556,502	654,377	2,345,623
Trauma Centers	3,361,700	36,431	972,813	1,009,244	2,352,456
Subtotal, Fund 001	<u>\$ 46,629,224</u>	<u>\$ 19,955,608</u>	<u>\$ 8,846,731</u>	<u>\$ 28,802,339</u>	<u>\$ 17,826,885</u>
<b>ICJIA Violence Prevention Fund - 184</b>					
Personal Services	\$ 181,300	\$ 59,114	\$ 6,521	\$ 65,635	\$ 115,665
State Contribution to State Employees' Retirement System	98,500	32,114	3,543	35,657	62,843
State Contribution to Social Security	13,900	4,173	458	4,631	9,269
Group Insurance	66,000	21,036	2,446	23,482	42,518
Contractual Services	9,500	-	-	-	9,500
Travel	4,000	-	-	-	4,000
Commodities	1,000	41	-	41	959
Electronic Data Processing	2,000	-	-	-	2,000
Telecommunications Services	5,800	-	-	-	5,800
Subtotal, Fund 184	<u>\$ 382,000</u>	<u>\$ 116,478</u>	<u>\$ 12,968</u>	<u>\$ 129,446</u>	<u>\$ 252,554</u>
<b>ICJIA Violence Prevention Special Projects Fund - 318</b>					
Lump Sum and Other Purposes	\$ 1,747,000	\$ 727,583	\$ 165,840	\$ 893,423	\$ 853,577
Subtotal, Fund 318	<u>\$ 1,747,000</u>	<u>\$ 727,583</u>	<u>\$ 165,840</u>	<u>\$ 893,423</u>	<u>\$ 853,577</u>

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

STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2020

(CONTINUED)

For the Sixteen Months Ended October 31, 2020

Public Acts 101-0007 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to October 31, 2020	Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
<b>FISCAL YEAR 2020</b>					
<b><u>APPROPRIATED FUNDS</u></b>					
<b>Criminal Justice Information Projects Fund - 335</b>					
State Police Drug Task Force Distribution	\$ 500,000	\$ 285,080	\$ -	\$ 285,080	\$ 214,920
Lump Sums and Other Purposes	1,000,000	213,275	21,121	234,396	765,604
Distribution of Lottery Revenue	2,500,000	1,181,485	233,865	1,415,350	1,084,650
Restore, Reinvest, and Renew (R3) Program	10,000,000	2,708	(2,708)	-	10,000,000
Subtotal, Fund 335	<u>\$ 14,000,000</u>	<u>\$ 1,682,548</u>	<u>\$ 252,278</u>	<u>\$ 1,934,826</u>	<u>\$ 12,065,174</u>
<b>Criminal Justice Trust Fund - 488</b>					
Support of Federal Assistance	\$ 8,000,000	\$ 3,333,316	\$ 361,659	\$ 3,694,975	\$ 4,305,025
Lump Sum and Other Purposes	1,700,000	523,107	73,123	596,230	1,103,770
Awards and Grants	130,000,000	62,039,193	17,444,721	79,483,914	50,516,086
Coronavirus Emergency Supplemental Funding (CESF)	20,000,000	-	-	-	20,000,000
Subtotal, Fund 488	<u>\$ 159,700,000</u>	<u>\$ 65,895,616</u>	<u>\$ 17,879,503</u>	<u>\$ 83,775,119</u>	<u>\$ 75,924,881</u>
<b>Illinois State Crime Stoppers Association Fund - 513</b>					
Grants for Crime Stoppers Programs	\$ 7,800	\$ -	\$ -	\$ -	\$ 7,800
Subtotal, Fund 513	<u>\$ 7,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,800</u>
<b>Death Penalty Abolition Fund - 539</b>					
Personal Services	\$ 291,400	\$ 17,859	\$ -	\$ 17,859	\$ 273,541
Ordinary & Contingent Expenses	582,900	32,732	-	32,732	550,168
Awards and Grants	4,930,700	546,221	117,756	663,977	4,266,723
Subtotal, Fund 539	<u>\$ 5,805,000</u>	<u>\$ 596,812</u>	<u>\$ 117,756</u>	<u>\$ 714,568</u>	<u>\$ 5,090,432</u>
<b>Prescription Pill and Drug Disposal Fund - 665</b>					
Lump Sum and Other Purposes	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Subtotal, Fund 665	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
<b>Cannabis Regulation Fund - 912</b>					
Operational Expenses of Cannabis Regulation	\$ 835,600	\$ 666,296	\$ 17,554	\$ 683,850	\$ 151,750
Subtotal, Fund 912	<u>\$ 835,600</u>	<u>\$ 666,296</u>	<u>\$ 17,554</u>	<u>\$ 683,850</u>	<u>\$ 151,750</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 229,256,624</u></u>	<u><u>\$ 89,640,941</u></u>	<u><u>\$ 27,292,630</u></u>	<u><u>\$ 116,933,571</u></u>	<u><u>\$ 112,323,053</u></u>

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

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

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

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

**For the Fiscal Years Ended June 30,**

<b><u>APPROPRIATED FUNDS</u></b>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>General Revenue Fund - 001</b>			
Expenditure Authority	\$ 46,137,400	\$ 46,629,224	\$ 28,284,500
Expenditures:			
Personal Services	\$ 1,275,254	\$ 1,151,474	\$ 1,081,351
State Contribution to Social Security	93,528	85,962	84,411
Contractual Services	324,982	295,314	366,582
Travel	1,448	1,376	5,215
Commodities	355	1,471	1,490
Printing	-	-	3,792
Electronic Data Processing	25,905	110,195	179,249
Telecommunications Services	26,789	26,589	26,687
Operation of Auto Equipment	248	871	765
Ordinary & Contingent Expenses - Stipends	-	-	98,231
Lump Sum - Family Violence Coordinating Council Program	392,723	371,697	416,685
Lump Sum - Bullying Prevention	355,966	360,775	185,326
Lump Sum - Unpaid Wage Increases	-	-	309,886
Lump Sum - Costs Related to GATA	242,382	111,350	-
Safer Foundation	829,296	616,655	344,759
Grant to Local Law Enforcement	235,160	172,171	144,776
Grant to Local Law Enforcement - Reappropriation	-	103,558	-
Grant to City of Danville	-	61,378	-
Duane Dean Behavioral Health Center	-	-	339,130
Operational Expenses & Awards	537,918	491,199	703,815
Adult Redeploy Program	7,098,290	6,286,017	6,614,971
Metropolitan Family Services Support of Street Intervention	5,337,634	5,116,372	4,481,137
Safe from the Start	1,013,962	1,039,821	955,674
Community Based Violence Prevention Program	5,975,889	6,293,533	6,139,858
Violence Prevention - Chicago	-	3,281,054	-
Violence Prevention - Collar Counties, Excluding Chicago	-	1,159,886	-
Violence Prevention - Statewide Excluding Cook and Collars	-	654,377	-
Trauma Centers	-	1,009,244	-
Acclivus Violence Prevention & Reduction Program	5,782,735	-	-
Southland Juvenile Justice Council	1,501,973	-	-
Urbana Neighborhood Connections	18,361	-	-
Chicago Area Project	722,645	-	-
Community Lifeline	249,188	-	-
Rockford Park District	303,222	-	-
Peoria Park District	565,684	-	-
Touched by an Angel Community Enrichment Center	495,006	-	-
Proviso Leyden Community Council	571,688	-	-
Helping Our People Excel (H.O.P.E.)	6,329	-	-
City of Chicago Neighborhoods	620,452	-	-
East St. Louis School District #189	400,860	-	-
Total Expenditures	<u>\$ 35,005,872</u>	<u>\$ 28,802,339</u>	<u>\$ 22,483,790</u>
Balances Reappropriated	<u>\$ 782,171</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Lapsed	<u>\$ 10,349,357</u>	<u>\$ 17,826,885</u>	<u>\$ 5,800,710</u>

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



STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES

(CONTINUED)

For the Fiscal Years Ended June 30,

<u>APPROPRIATED FUNDS</u>	2021	2020	2019
<b>ICJIA Violence Prevention Fund - 184</b>			
Expenditure Authority	\$ 402,800	\$ 382,000	\$ 377,100
Expenditures:			
Personal Services	\$ 123,457	\$ 65,635	\$ 90,092
State Contribution to State Employees' Retirement System	67,812	35,657	46,500
State Contribution to Social Security	8,919	4,631	6,514
Group Insurance	37,506	23,482	26,823
Contractual Services	-	-	1,543
Commodities	-	41	794
Telecommunications Services	-	-	5,800
Total Expenditures	\$ 237,694	\$ 129,446	\$ 178,066
Balances Lapsed	\$ 165,106	\$ 252,554	\$ 199,034
<b>ICJIA Violence Prevention Special Projects Fund - 318</b>			
Expenditure Authority	\$ 1,000,000	\$ 1,747,000	\$ 2,000,000
Expenditures:			
Lump Sum and Other Purposes	\$ -	\$ 893,423	\$ 520,078
Total Expenditures	\$ -	\$ 893,423	\$ 520,078
Balances Lapsed	\$ 1,000,000	\$ 853,577	\$ 1,479,922
<b>Criminal Justice Information Projects Fund - 335</b>			
Expenditure Authority	\$ 49,000,000	\$ 14,000,000	\$ 1,000,000
Expenditures:			
State Police Drug Task Force Distribution	\$ -	\$ 285,080	\$ -
Lump Sums and Other Purposes	164,183	234,396	227,932
Distribution of Lottery Revenue	1,080,687	1,415,350	-
Restore, Reinvest, and Renew (R3) Program	5,045,012	-	-
Total Expenditures	\$ 6,289,882	\$ 1,934,826	\$ 227,932
Balances Lapsed	\$ 42,710,118	\$ 12,065,174	\$ 772,068
<b>Criminal Justice Trust Fund - 488</b>			
Expenditure Authority	\$ 171,700,000	\$ 159,700,000	\$ 119,600,000
Expenditures:			
Support of Federal Assistance	\$ 4,501,251	\$ 3,694,975	\$ 4,589,724
Lump Sum and Other Purposes	442,409	596,230	611,355
Ordinary and Contingent Expenses	1,529,865	-	-
Awards and Grants	82,841,503	79,483,914	72,056,460
Coronavirus Emergency Supplemental Funding (CESF)	4,129,170	-	-
Total Expenditures	\$ 93,444,198	\$ 83,775,119	\$ 77,257,539
Balances Lapsed	\$ 78,255,802	\$ 75,924,881	\$ 42,342,461

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

STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES

(CONTINUED)

For the Fiscal Years Ended June 30,

<u>APPROPRIATED FUNDS</u>	2021	2020	2019
<b>Illinois Crime Stoppers Association Fund - 513</b>			
Expenditure Authority	\$ 7,800	\$ 7,800	\$ 7,800
Expenditures:			
Grants for Crime Stoppers Programs	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ 7,800	\$ 7,800	\$ 7,800
<b>Death Penalty Abolition Fund - 539</b>			
Expenditure Authority	\$ 4,874,300	\$ 5,805,000	\$ 7,374,300
Expenditures:			
Personal Services	\$ 37,332	\$ 17,859	\$ 10,476
Ordinary & Contingent Expenses	31,431	32,732	54,938
Awards and Grants	1,075,152	663,977	730,328
Total Expenditures	\$ 1,143,915	\$ 714,568	\$ 795,742
Balances Lapsed	\$ 3,730,385	\$ 5,090,432	\$ 6,578,558
<b>Prescription Pill and Drug Disposal Fund - 665</b>			
Expenditure Authority	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures:			
Lump Sum and Other Purposes	\$ 146,915	\$ -	\$ 8,765
Total Expenditures	\$ 146,915	\$ -	\$ 8,765
Balances Lapsed	\$ 3,085	\$ 150,000	\$ 141,235
<b>Cannabis Regulation Fund - 912</b>			
Expenditure Authority	\$ 290,000	\$ 835,600	\$ -
Expenditures:			
Operational Expenses of Cannabis Regulation	\$ 276,735	\$ 683,850	\$ -
Total Expenditures	\$ 276,735	\$ 683,850	\$ -
Balances Lapsed	\$ 13,265	\$ 151,750	\$ -
<b><u>TOTAL - APPROPRIATED FUNDS</u></b>			
Expenditure Authority	\$ 273,562,300	\$ 229,256,624	\$ 158,793,700
Expenditures	\$ 136,545,211	\$ 116,933,571	\$ 101,471,912
Balances Reappropriated	\$ 782,171	\$ -	\$ -
Balances Lapsed	\$ 136,234,918	\$ 112,323,053	\$ 57,321,788

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

STATE OF ILLINOIS  
 ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
 EXPENDITURES, AND LAPSED BALANCES

(CONTINUED)

For the Fiscal Years Ended June 30,

	2021	2020	2019
<b><u>NON-APPROPRIATED FUND</u></b>			
<b>Criminal Justice Trust Fund - 488</b>			
Expenditures:			
Refunds	\$ -	\$ -	\$ 8,813,011
Total Expenditures	\$ -	\$ -	\$ 8,813,011
<b><u>TOTAL NON-APPROPRIATED FUND</u></b>			
Expenditures	\$ -	\$ -	\$ 8,813,011
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Expenditures	\$ 136,545,211	\$ 116,933,571	\$ 110,284,923

- Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Authority's records and have been reconciled to the Office of Comptroller's records as of October 31, 2021, 2020 and 2019.
- Note 2: Expenditure amounts are vouchers approved for payment by the Authority and submitted to the Office of Comptroller for payment to the vendor.
- Note 3: The Authority received appropriations during Fiscal Year 2021 from Public Acts 101-0637 and 102-0017. In addition, the Authority received appropriations during Fiscal Year 2020 from Public Acts 101-007 and 101-0637. Further, the Authority received appropriations during Fiscal Year 2019 from Public Acts 100-0586 and 101-0007.

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

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
COMPARATIVE SCHEDULE OF NET EXPENDITURES  
BY MAJOR ACTIVITY**

**For the Fiscal Year Ended June 30,**

	2021	2020	2019
<b><u>EXPENDITURE STATISTICS</u></b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 12,994,993	\$ 10,856,602	\$ 10,017,873
Percentage of Total Expenditures:	9.5%	9.3%	9.1%
Personal Services	6,771,605	5,666,774	5,973,638
Other Payroll Costs	2,743,472	1,863,195	2,023,409
All Other Operating Expenditures	3,479,916	3,326,633	2,020,826
Total Awards and Grants Expenditures:	\$ 122,529,198	\$ 105,995,696	\$ 90,894,122
Percentage of Total Expenditures:	89.7%	90.6%	82.4%
Total Refund Expenditures:	\$ 1,021,020	\$ 81,273	\$ 9,372,928
Percentage of Total Expenditures:	0.8%	0.1%	8.5%
<b>GRAND TOTAL - ALL EXPENDITURES</b>	<b>\$ 136,545,211</b>	<b>\$ 116,933,571</b>	<b>\$ 110,284,923</b>

Note 1: Expenditures were obtained from the Authority's records and have been reconciled to the Office of Comptroller's records as of October 31, 2021, 2020 and 2019.

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

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021 Compared to Fiscal Year 2020**

The Illinois Criminal Justice Information Authority's (Authority) explanations for significant variations in expenditures greater than \$100,000 and 20% of total expenditures in that category between fiscal years 2021 and 2020, as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances, are detailed below.

**General Revenue Fund - 001**

Lumpsum - Costs Related to GATA

The increase was primarily due to the required planning and start-up time of the new program in fiscal year 2021.

Safer Foundation

The increase was due to the increased program activity in fiscal year 2021.

Grant to Local Law Enforcement

The decrease was due to no appropriation provided in fiscal year 2021.

Violence Prevention - Chicago

The decrease was due to no appropriation provided in fiscal year 2021.

Violence Prevention - Collar Counties, Excluding Chicago

The decrease was due to no appropriation provided in fiscal year 2021.

Violence Prevention - Statewide Excluding Cook and Collars

The decrease was due to no appropriation provided in fiscal year 2021.

Trauma Centers

The decrease was due to no appropriation provided in fiscal year 2021.

Acclivus Violence Prevention & Reduction Program

The increase was due to the start of the Acclivus Violence Prevention & Reduction program during fiscal year 2021.

Southland Juvenile Justice Council

The increase was due to the start of the Southland Juvenile Justice Council program during fiscal year 2021.

Chicago Area Project

The increase was due to the start of the Chicago Area Project program during fiscal year 2021.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021 Compared to Fiscal Year 2020 (Continued)**

**General Revenue Fund - 001 (Continued)**

Community Lifeline

The increase was due to the start of the Community Lifeline program during fiscal year 2021.

Rockford Park District

The increase was due to the start of the Rockford Park District program during fiscal year 2021.

Peoria Park District

The increase was due to the start of the Peoria Park District program during fiscal year 2021.

Touched by an Angel Community Enrichment Center

The increase was due to the start of the Touched by an Angel Community Enrichment Center program during fiscal year 2021.

Proviso Leyden Community Council

The increase was due to the start of the Proviso Leyden Community Council program during fiscal year 2021.

City of Chicago Neighborhoods

The increase was due to the start of the City of Chicago Neighborhoods program during fiscal year 2021.

East St. Louis School District #189

The increase was due to the start of the East St. Louis School District #189 program during fiscal year 2021.

**ICJIA Violence Prevention Special Projects Fund - 318**

Lump Sum and Other Purposes

The decrease was due to the non operational program in fiscal year 2021.

**Criminal Justice Information Projects Fund - 335**

State Police Drug Task Force Distribution

The decrease was due to the non operational program in fiscal year 2021.

Distribution of Lottery Revenue

The decrease was due to decreased lottery revenue in fiscal year 2021.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021 Compared to Fiscal Year 2020 (Continued)**

**Criminal Justice Information Projects Fund - 335 (Continued)**

Restore, Reinvest, and Renew (R3) Program

The increase was a result of a new grant award from Fund 335 for R3 Program.

**Criminal Justice Trust Fund - 488**

Support of Federal Assistance

The increase was primarily due to \$1 million refund of grant funds to the U.S. Department of Justice in fiscal year 2021.

Lump Sum and Other Purposes

The decrease was due to moving of spending from the “Lump Sum and Other Purposes” to the “Ordinary and Contingent Expenses”.

Ordinary and Contingent Expenses

The increase was due to moving of spending from the “Lump Sum and Other Purposes” to “Ordinary and Contingent Expenses” line item.

Coronavirus Emergency Supplemental Funding (CESF)

The increase was a result of a new grant award in fiscal year 2021.

**Death Penalty Abolition Fund - 539**

Awards and Grants

The increase was due to an increase in grant activity in fiscal year 2021.

**Prescription Pill and Drug Disposal Fund - 665**

Lump Sum and Other Purposes

The increase was due to no grant activity in fiscal year 2020.

**Cannabis Regulation Fund - 912**

Operational Expenses of Cannabis Regulation

The decrease was due to shifting of expenditures to the R3 Program from Fund 335.

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2020 Compared to Fiscal Year 2019**

The Authority's explanations for significant variations in expenditures greater than \$100,000 and 20% of total expenditures in that category between fiscal years 2020 and 2019, as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances, are detailed below.

**General Revenue Fund - 001**

Lump Sum - Bullying Prevention

The increase was due to the increased program activity in fiscal year 2020.

Lump Sum - Unpaid Wage Increases

The decrease was due to no program activity in fiscal year 2020.

Lump Sum - Costs Related to GATA

The increase was due to costs incurred related to GATA starting in fiscal year 2020.

Safer Foundation

The increase was due to the increased program activity in fiscal year 2020.

Grant to Local Law Enforcement - Reappropriation

The increase was due to the start of the Grant to Local Law Enforcement program during fiscal year 2020.

Duane Dean Behavioral Health Center

The decrease was due to the non operational program in fiscal year 2020.

Operational Expenses and Awards

The decrease was due to fiscal year 2019 appropriations which were partly used to pay for unpaid wages in fiscal year 2019.

Violence Prevention - Chicago

The increase was due to the start of the Violence Prevention - Chicago program during fiscal year 2020.

Violence Prevention - Collar Counties, Excluding Chicago

The increase was due to the start of the Violence Prevention - Collar Counties, Excluding Chicago program during fiscal year 2020.

Violence Prevention - Statewide Excluding Cook and Collars

The increase was due to the start of the Violence Prevention - Statewide Excluding Cook and Collars program during fiscal year 2020.

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



**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2020 Compared to Fiscal Year 2019 (Continued)**

**General Revenue Fund - 001 (Continued)**

Trauma Centers

The increase was due to the start of the Trauma Centers program during fiscal year 2020.

**ICJIA Violence Prevention Special Projects Fund - 318**

Lump Sum and Other Purposes

The increase was due to an increase in program activity from Lump Sum and Other Purposes appropriation in fiscal year 2020.

**Criminal Justice Information Projects Fund - 335**

State Police Drug Task Force Distribution

The increase was due to the start of the State Police Drug Task Force Distribution program during fiscal year 2020.

Distribution of Lottery Revenue

The increase was due to the start of the Distribution of Lottery Revenue program during fiscal year 2020.

**Criminal Justice Trust Fund - 488**

Refunds (Non-appropriated fund)

The decrease was due to the refund of grant funds to the U.S. Department of Justice. The refund was not processed from a non-appropriation fund in fiscal year 2020.

**Cannabis Regulation Fund - 912**

Operational Expenses of Cannabis Regulation

The increase was due to the start of the Cannabis Regulation program during fiscal year 2020.

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021**

The Illinois Criminal Justice Information Authority's (Authority) 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 year 2021, are detailed below.

**General Revenue Fund - 001**

Contractual Services

The significant lapse period spending was due to the receipt of billings by the Authority for Enterprise Resource Planning and Government Accountability and Transparency Act/Budgeting for Results (GATA/BFR) costs after the end of the fiscal year, which were processed during the Lapse Period.

Lump Sum - Family Violence Coordinating Council Program

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

Lump Sum - Bullying Prevention

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

Safer Foundation

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

Southland Juvenile Justice Council

The significant lapse period spending was due to the grantee being on the Working Capital Advance payment method, with a large upfront payment and catch-up payments as necessary during the Lapse Period.

Community Lifeline

The significant lapse period spending was due to the grantee being on the Working Capital Advance payment method, with a large upfront payment and catch-up payments as necessary during the Lapse Period.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021 (Continued)**

**General Revenue Fund - 001 (Continued)**

Rockford Park District

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

Peoria Park District

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

Touched by an Angel Community Enrichment Center

The significant lapse period spending was due to the grantee being on the Working Capital Advance payment method, with a large upfront payment and catch-up payments as necessary during the Lapse Period.

City of Chicago Neighborhoods

The significant lapse period spending was due to the grant that was not operational until the final quarter of fiscal year 2021.

East St. Louis School District #189

The significant lapse period spending was due to the grantee being on the Working Capital Advance payment method, with a large upfront payment and catch-up payments as necessary during the Lapse Period.

Community-Based Violence Prevention Program

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**Criminal Justice Information Projects Fund - 335**

Lump Sum and Other Purposes

The significant lapse period spending was due to one rent payment paid from Lump Sum and Other Purposes appropriation in fiscal year 2021 during the Lapse Period.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021 (Continued)**

**Criminal Justice Information Projects Fund - 335 (Continued)**

Restore, Reinvest, and Renew (R3) Program

The significant lapse period spending was due to the execution of R3 grant agreements throughout the spring and into the summer. Payments could not be made to grantees until grants were executed.

**Criminal Justice Trust Fund - 488**

Awards and Grants

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

Coronavirus Emergency Supplemental Funding (CESF)

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2021, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**Fiscal Year 2020**

The 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 year 2020, are detailed below.

**General Revenue Fund - 001**

Contractual Services

The significant lapse period spending was due to the Department of Information and Technology and GATA/BFR bills received during the Lapse Period.

Lump Sum - Family Violence Coordinating Council Program

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2020, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2020 (Continued)**

**General Revenue Fund - 001 (Continued)**

**Lump Sum - Bullying Prevention**

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2020, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**Safer Foundation**

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2020, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**Grant to the City of Danville**

The significant lapse period spending was due to the new program, started in fiscal year 2020 and took time to get up and running, resulting in payments processed during the Lapse Period.

**Metropolitan Family Services Support of Street Intervention**

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2020, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**Safe from the Start**

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2020, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**Violence Prevention - Chicago**

The significant lapse period spending was due to the new program, started in fiscal year 2020 and took time to get up and running, resulting in payments processed during the Lapse Period.

**Violence Prevention - Collar Counties, Excluding Chicago**

The significant lapse period spending was due to the new program, started in fiscal year 2020 and took time to get up and running, resulting in payments processed during the Lapse Period.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2020 (Continued)**

**General Revenue Fund - 001 (Continued)**

Violence Prevention - Statewide Excluding Cook and Collars

The significant lapse period spending was due to the new program, started in fiscal year 2020 and took time to get up and running, resulting in payments processed during the Lapse Period.

Trauma Centers

The significant lapse period spending was due to the new program, started in fiscal year 2020 and took time to get up and running, resulting in payments processed during the Lapse Period.

**Criminal Justice Trust Fund - 488**

Awards and Grants

The significant lapse period spending was due to payments to grantees for the fourth quarter of fiscal year 2020, which were processed during the Lapse Period. Grant payments depend on grant provisions and time when adequate documentation for the payment is received from grantees.

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
DEPOSITS INTO THE STATE TREASURY**

**For the Fiscal Year Ended June 30,**

<u>STATE TREASURY FUNDS</u>	2021	2020	2019
<b>General Revenue Fund - 001</b>			
Receipt Sources:			
Miscellaneous	\$ -	\$ 101	\$ -
Jury Duty	-	34	86
Prior Year Refunds	143,691	64,198	31,688
Total Receipts, per the Authority's Records	<u>\$ 143,691</u>	<u>\$ 64,333</u>	<u>\$ 31,774</u>
Receipts, per the Authority's Records	\$ 143,691	\$ 64,333	\$ 31,774
Deposits in Transit, Beginning of the Fiscal Year	-	-	1,237
Deposits in Transit, End of the Fiscal Year	9,476	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ 134,215</u>	<u>\$ 64,333</u>	<u>\$ 33,011</u>
<b>ICJIA Violence Prevention Fund - 184</b>			
Receipt Sources:			
Prior Year Refunds	\$ 416	\$ -	\$ -
Total Receipts, per the Authority's Records	<u>\$ 416</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Authority's Records	\$ 416	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ 416</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ICJIA Violence Prevention Special Projects Fund - 318</b>			
Receipt Sources:			
Illinois Violence Prevention Authority Prior Year Refunds	\$ -	\$ -	\$ 20,000
Prior Year Refunds	364	-	-
Total Receipts, per the Authority's Records	<u>\$ 364</u>	<u>\$ -</u>	<u>\$ 20,000</u>
Receipts, per the Authority's Records	\$ 364	\$ -	\$ 20,000
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ 364</u>	<u>\$ -</u>	<u>\$ 20,000</u>

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

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
DEPOSITS INTO THE STATE TREASURY**

(CONTINUED)

**For the Fiscal Year Ended June 30,**

<u>STATE TREASURY FUNDS</u>	2021	2020	2019
<b>Criminal Justice Information Projects Fund - 335</b>			
Receipt Sources:			
Other State Agencies	\$ 10,250	\$ 24,024	\$ -
Illinois Department of Human Services	160,135	215,588	150,346
Circuit Clerk Fines, Penalties, and Assessments	10,063	7,335	4,033
Prior Year Refunds	394	-	-
Total Receipts, per the Authority's Records	<u>\$ 180,842</u>	<u>\$ 246,947</u>	<u>\$ 154,379</u>
Receipts, per the Authority's Records	\$ 180,842	\$ 246,947	\$ 154,379
Deposits in Transit, Beginning of the Fiscal Year	19,585	261	94
Deposits in Transit, End of the Fiscal Year	674	19,585	261
Deposits, Recorded by the Office of Comptroller	<u>\$ 199,753</u>	<u>\$ 227,623</u>	<u>\$ 154,212</u>
<b>Criminal Justice Trust Fund - 488</b>			
Receipt Sources:			
Victims of Crime Act	\$ 77,854,742	\$ 71,610,201	\$ 69,884,484
Byrne Justice Assistance Grant Program	-	13,007,950	6,511,233
Violence Against Women Act	4,637,054	4,376,308	5,271,200
Sexual Assault Services Program	114,011	170,697	549,458
Office on Violence Against Women Arrest Program/ICJR	110,825	101,072	101,433
Residential Substance Abuse	132,029	136,313	135,149
Sex Offender Reporting and Notification Act Improvement	-	-	453,152
State Justice Statistics Program	67,119	174,488	182,274
National Forensic Science Program	683,012	721,735	303,601
Victim Assistance Discretionary Grant Training Program	-	-	380,952
Victim Assistance Discretionary Grant Training & Tech. Asst.	221,950	289,790	76,530
Victim Assistance Discretionary Grant Linking Systems of Care	360,104	369,706	377,997
Vision 21: Building State Technology Capacity	118,527	114,704	77,124
Coronavirus Emergency Supplemental Funding	-	19,956,148	-
US Dept of Homeland Security Countering Violent Extremism	-	8,314	53,683
Illinois State Board of Education Subgrant STOP School Violence	70,386	30,317	-
DuPage Health Subgrant Evaluation of Treatment Program	56,308	1,665	-
University of Chicago Subgrant Reducing Opioid Mortality in Illinois	7,294	12,051	-
NIJ/Rand Corp. Subgrant Law Enforcement Pathway to Treatment	96,114	-	-
Justice Research & Statistics Assn Subgrant JRSA VOCA SAC	14,634	-	-
City of Chicago InfoNet Interagency Agreement	-	50,000	-
Illinois Emergency Management Agency Subgrant	-	-	50,372
National Governors Association Subgrant	-	-	10,000
Prior Year Refunds	34,095	71,022	87,405
Total Receipts, per the Authority's Records	<u>\$ 84,578,204</u>	<u>\$ 111,202,481</u>	<u>\$ 84,506,047</u>
Receipts, per the Authority's Records	\$ 84,578,204	\$ 111,202,481	\$ 84,506,047
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ 84,578,204</u>	<u>\$ 111,202,481</u>	<u>\$ 84,506,047</u>

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



**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND**  
**DEPOSITS INTO THE STATE TREASURY**

(CONTINUED)

**For the Fiscal Year Ended June 30,**

<u>STATE TREASURY FUNDS</u>	2021	2020	2019
<b>Death Penalty Abolition Fund - 539</b>			
Receipt Sources:			
Prior Year Refunds	\$ 48	\$ -	\$ -
Total Receipts, per the Authority's Records	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Authority's Records	\$ 48	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Commitment to Human Services Fund - 644</b>			
Receipt Sources:			
Prior Year Refunds	\$ -	\$ -	\$ 210
Total Receipts, per the Authority's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210</u>
Receipts, per the Authority's Records	\$ -	\$ -	\$ 210
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210</u>
<b>Budget Stabilization Fund - 686</b>			
Receipt Sources:			
Prior Year Refunds	\$ -	\$ -	\$ 2,200
Total Receipts, per the Authority's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,200</u>
Receipts, per the Authority's Records	\$ -	\$ -	\$ 2,200
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,200</u>
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Receipts, per the Authority's Records	\$ 84,903,565	\$ 111,513,761	\$ 84,714,610
Deposits in Transit, Beginning of the Fiscal Year	19,585	261	1,331
Deposits in Transit, End of the Fiscal Year	10,150	19,585	261
Deposits, Recorded by the Office of Comptroller	<u>\$ 84,913,000</u>	<u>\$ 111,494,437</u>	<u>\$ 84,715,680</u>

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2021 Compared to Fiscal Year 2020**

The Illinois Criminal Justice Information Authority's (Authority) 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 Deposits into the State Treasury for fiscal year 2021, are detailed below.

**Criminal Justice Trust Fund - 488**

Byrne Justice Assistance Grant (JAG) Program

The decrease was primarily due to two JAG awards, JAG federal fiscal year (FFY) 18 and FFY19, which were drawn down in advance in fiscal year 2020. JAG FFY20 award was received but not available for drawdown in fiscal year 2021.

State Justice Statistics Program

The decrease was due to the decrease in grant funding in fiscal year 2021.

Coronavirus Emergency Supplemental Funding

The decrease was primarily due to the one-time grant received in fiscal year 2020, and the entire award was drawn down in fiscal year 2020.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

The 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 Deposits into the State Treasury for fiscal year 2020, are detailed below.

**Criminal Justice Trust Fund - 488**

Byrne Justice Assistance Grant (JAG) Program

The increase was due to two JAG awards, JAG FFY18 and FFY19, which were drawn down in advance in fiscal year 2020, while one JAG award, JAG FFY17, was drawn down in fiscal year 2019.

Sexual Assault Services Program

The decrease was due to the decreased grant activity in fiscal year 2020.

Sex Offender Reporting and Notification Act Improvement

The decrease was due to the decreased grant activity in fiscal year 2020.

National Forensic Science Program

The increase was due to an increase in grant funding in fiscal year 2020.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (CONTINUED)**  
**For the Two Years Ended June 30, 2021**

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**Criminal Justice Trust Fund - 488 (Continued)**

Victim Assistance Discretionary Grant Training Program

The decrease was due to Victim Assistance Discretionary grant which was ended in fiscal year 2019.

Victim Assistance Discretionary Grant Training & Tech. Asst.

The increase was due to the grant's first full year of operations in fiscal year 2020.

Coronavirus Emergency Supplemental Funding

The increase was due to the new one-time grant started in fiscal year 2019, and the entire award was drawn down in fiscal year 2020.

**STATE OF ILLNOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
SCHEDULE OF CHANGES IN PROPERTY**

**For the Two Years Ended June 30, 2021**

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b><u>FISCAL YEAR 2021</u></b>					
<b>Property</b>					
Equipment	\$ 919,991	\$ 48,105	\$ 673	\$ -	\$ 967,423
<b><u>FISCAL YEAR 2020</u></b>					
<b>Property</b>					
Equipment	\$ 836,571	\$ 83,420	\$ -	\$ -	\$ 919,991

Note 1: These balances were obtained from the Authority's records and have been reconciled to the Authority's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the years ended June 30, 2021 and June 30, 2020.

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

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
SCHEDULE OF INDIRECT COST REIMBURSEMENTS**

**For the Fiscal Year Ended June 30,**

	2021	2020	2019
<b><u>STATE TREASURY FUND</u></b>			
<b>Criminal Justice Trust Fund - 488</b>			
Indirect Cost Rate	124.10%	115.47%	37.60%
Beginning Balance, Uncollected Reimbursements	\$ -	\$ -	\$ -
New Indirect Cost Claims			
Criminal Justice Grant Administration	1,666,845	1,427,528	1,040,891
Indirect Cost Reimbursements Received	1,666,845	1,427,528	1,040,891
Ending Balance, Uncollected Reimbursements	\$ -	\$ -	\$ -

Note 1: The Authority negotiates indirect cost reimbursement rates with the U.S. Department of Justice, which is used to support claims for indirect costs pertaining to grants and contracts with the federal government.

Note 2: The cost base used for the Authority's federal grant programs for fiscal year 2019 was modified total direct costs, including all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward. The cost base used for the Authority's federal grant programs for fiscal years 2020 and 2021 was direct wages and any associated fringe benefits.

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

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
FUNCTIONS AND PLANNING**

**For the Two Years Ended June 30, 2021**

**Authority Functions**

Created in 1983, the Illinois Criminal Justice Authority (Authority) is 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 faced by 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; and
- To protect the integrity of criminal history record information, while safeguarding the privacy rights of Illinois citizens.

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 2020 and 2021 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; and
- Monitors program activity and provides technical assistance to grantees.

During the two years ended June 30, 2021, the Authority designated a total of \$287.9 million from the grants administered.

	<u>Fiscal Year</u>	
	<u>2021</u>	<u>2020</u>
Number of designations made	318	252
Value of designations made (in millions)	\$153.6	\$134.3

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

**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
FUNCTIONS AND PLANNING (CONTINUED)**

**For the Two Years Ended June 30, 2021**

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 the Illinois 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,
- The clerk of the circuit court of Cook County,

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**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
FUNCTIONS AND PLANNING (CONTINUED)**

**For the Two Years Ended June 30, 2021**

- The President of the Cook County Board of Commissioners,
- 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,
- The Public Defender of Cook County,
- The following additional members, each of whom shall be appointed by the Governor:
  - A circuit court clerk,
  - A sheriff,
  - A State’s Attorney of a county other than Cook,
  - A Public Defender of a county other than Cook,
  - A chief of police, and
  - Six members of the general public.

**Planning Program**

The Executive Director has developed a strategic initiative plan by asking each executive staff member to create strategic and operational initiatives for the year, with key performance indicators to achieve those goals. Each executive staff member uses the same form to document the goals and progress. The Executive Director has monthly meetings with each executive staff member, so they can report on the progress of the strategic and operational initiatives, identify the key performance indicators, and identify areas where executive assistance would be useful.

**Significant Challenges**

The Authority, as with all other State agencies, made the immediate transition to work from home in March 2020 due to the COVID-19 Pandemic. This required the Authority to quickly amend various policies and procedures and make hardware and software purchases that would allow Authority staff to effectively work from home and ensure proper maintenance of records. Nevertheless, the Authority was able to develop these amended policies and procedures and continues to operate in a hybrid environment more than a year and a half after the onset of the pandemic.

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



**STATE OF ILLINOIS  
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY  
NUMBER OF EMPLOYEES**

**For the Fiscal Year Ended June 30,**

	2021	2020	2019
<b><u>AVERAGE FULL-TIME EMPLOYEES</u></b>			
<b>By Fund</b>			
<b><u>Noncontractual Employees</u></b>			
Fund 001- General Revenue Fund	39	41	39
Fund 184 - ICJIA Violence Prevention Fund	2	1	2
Fund 318 - ICJIA Violence Prevention Special Projects Fund	–	–	1
Fund 335 - Criminal Justice Information Projects Fund	12	2	1
Fund 488 - Criminal Justice Trust Fund	23	19	23
Fund 912 - Cannabis Regulation Fund	2	5	–
Subtotal, Noncontractual Employees	78	68	66
<b><u>Contractual Employees</u></b>			
Fund 001 - General Revenue Fund	2	1	3
Fund 318 - ICJIA Violence Prevention Special Projects Fund	–	–	1
Fund 335 - Criminal Justice Information Projects Fund	3	–	–
Fund 488 - Criminal Justice Trust Fund	9	7	5
Subtotal, Contractual Employees	14	8	9
Total Full-Time Equivalent Employees	92	76	75

Note 1: This information presents the average number of employees, by fund, at the Authority.

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

**STATE OF ILLINOIS**  
**ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY**  
**DISCLOSURE OF EMERGENCY PURCHASES**  
**UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS**  
**For the Two Years Ended June 30, 2021**

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020. These proclamations allowed the Illinois Criminal Justice Information Authority (Authority) to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurements were all processed under this waiver granted by the Governor.

**Fiscal Year 2021**

The Authority did not have any emergency purchases related to the COVID-19 pandemic during Fiscal Year 2021.

**Fiscal Year 2020**

**Electronic Data Processing Equipment**

The Authority identified a need for additional laptops, docking stations, and a virtual private network (VPN) in response to the immediate transition to work from home. The Authority ultimately paid CDW and RKON Technologies \$7,909 and \$8,988, respectively, to obtain the laptops/docking stations and VPN.