

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

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

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

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AGENCY OFFICIALS

State Superintendent of Education

Thru 2/22/19

Effective 3/01/19

Tony Smith, Ph.D.

Dr. Carmen I. Ayala

Executive staff:

Legal Officer

Thru 6/30/19

7/1/19 thru 7/15/19

Effective 7/16/19

Stephanie Jones

Vacant

Trisha Olson

Tassi Maton

Internal Audit Officer

Education Officer

Thru 8/31/18

9/1/18 thru 9/3/18

9/4/18 thru 3/31/19

4/1/19 thru 6/30/19

Effective 7/1/19

Libia Gil

Vacant

Ralph Grimm

Vacant

Dr. Ernesto Matias

First Deputy Superintendent*

Thru 12/31/18

Karen Corken

Financial Officer

Robert Wolfe

Operating Officer*

Melissa Oller

Policy & Communications Officer*

Effective 9/16/19

Irma Snopek

Research & Evaluation Officer*

Effective 6/1/19

Dr. Brenda M. Dixon

- * During Fiscal Year 2019, the Agency restructured divisions and departments. The First Deputy Superintendent position was removed as a result of the restructuring. The Policy & Communications Officer and Research & Evaluation Officer were new positions that were implemented. The former Chief Operations & Professional Capital Officer position became the Operating Officer position.

**STATE OF ILLINOIS
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BOARD OFFICERS

Chairperson	
Thru 2/24/19	James T. Meeks
Effective 2/25/19	Darren Reisberg
Vice-Chairperson	
Thru 2/24/19	Eligio Pimentel
Effective 2/25/19	Dr. Donna S. Leak
Secretary	
Thru 2/24/19	Cesilie Price
Effective 2/25/19	Dr. Cristina Pacione-Zayas

GOVERNING BOARD MEMBERS

Member (thru 2/24/19)	Ruth Cross
Member (thru 2/24/19)	Lula Ford
Member (thru 2/24/19)	Craig Lindvahl
Member (thru 2/24/19)	Kevin Settle
Member (thru 2/24/19)	Mitch Holzrichter
Member	Susie Morrison
Member (effective 6/25/20)	Vacant
Member (2/25/19 thru 6/24/20)	Cynthia Latimer
Member (effective 2/25/19)	Dr. Christine Benson
Member (effective 2/25/19)	Dr. David Lett
Member (effective 2/25/19)	Jane Quinlan
Member (effective 2/25/19)	Jaqueline Robbins

AGENCY OFFICES

The Illinois State Board of Education primary administrative offices are located at:

James R. Thompson Center
100 W. Randolph Street, Suite 14-300
Chicago, Illinois 60601

Alzina Building
100 N. First Street
Springfield, Illinois 62777



Illinois State Board of Education

100 North First Street • Springfield, Illinois 62777-0001
www.isbe.net

Darren Reisberg
Chair of the Board

Dr. Carmen I. Ayala
State Superintendent of Education

MANAGEMENT ASSERTION LETTER

May 11, 2021

Kerber, Eck & Braeckel LLP
3200 Robbins Rd, Suite 200A
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois State Board of Education (Agency). 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 Agency's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2020 and June 30, 2019, the Agency has materially complied with the specified requirements below.

- A. The Agency 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 Agency 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 Agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations, other than what has been previously disclosed and reported in the Schedule of Findings.
- D. State revenues and receipts collected by the Agency 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 Agency on behalf of the State or held in trust by the Agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

Illinois State Board of Education

Dr. Carmen I. Ayala
State Superintendent of Education

Robert Wolfe, CPA
Financial Officer

Trisha Olson
Legal Officer

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

	<u>Current</u>	<u>2019</u>	<u>2018</u>
GAS Findings	1	1	1
State Compliance Findings	25	N/A	10
Total Findings	26	1	11
GAS New Findings	1	N/A	N/A
GAS Repeated Findings	N/A	1	1
GAS Not Repeated Findings	1	N/A	N/A
State Compliance New Findings	18	N/A	7
State Compliance Repeated Findings	7*	N/A	3
State Compliance Not Repeated Findings	4*	N/A	4

*Prior year finding 2018-004 was partially not repeated and partially repeated as 2020-004.

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SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (GOVERNMENT AUDITING STANDARDS)				
2020-001	20	New	Lack of Census Data Reconciliations	Significant Deficiency
FINDINGS (STATE COMPLIANCE)				
2020-002	23	2018/2014	Noncompliance with the School Code on Bullying Prevention	Material Weakness and Material Noncompliance
2020-003	25	2018/2016	Insufficient Controls over School Construction Projects	Significant Deficiency and Noncompliance
2020-004	27	2018/2016	Noncompliance with Annual State Report on Special Education Performance Reporting Requirements	Significant Deficiency and Noncompliance
2020-005	28	2018	Noncompliance with Department of Transitional Bilingual Education Reporting Requirements	Significant Deficiency and Noncompliance
2020-006	30	2018	Noncompliance with the School Code on Heroin and Opioid Drug Prevention Pilot Program	Significant Deficiency and Noncompliance
2020-007	32	2018	Failure to Provide Timely Notification of Felony Convictions	Material Weakness and Material Noncompliance
2020-008	35	2018	Insufficient Controls over Illinois Teaching Excellence Program	Significant Deficiency and Noncompliance
2020-009	37	2018	Noncompliance with Advisory Council on At-Risk Students Appointment and Reporting Requirements	Material Weakness and Material Noncompliance
2020-010	39	New	Noncompliance with the School Safety Drill Act	Material Weakness and Material Noncompliance
2020-011	40	New	Insufficient Controls over Annual Statement of Affairs	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-012	42	New	Noncompliance with Accelerated Placement Requirements	Significant Deficiency and Noncompliance
2020-013	43	New	Noncompliance with Reporting Requirements for Teacher Preparation and Certification	Significant Deficiency and Noncompliance
2020-014	45	New	Failure to Timely and Fully Implement Substitute Teacher Recruiting Program Rules	Significant Deficiency and Noncompliance
2020-015	47	New	Insufficient Controls over Professional Educator Licensure	Material Weakness and Material Noncompliance
2020-016	50	New	Noncompliance with the School Code on Persistently Dangerous Schools	Material Weakness and Material Noncompliance
2020-017	51	New	Noncompliance with Strategic Plan Requirements	Significant Deficiency and Noncompliance
2020-018	53	New	Noncompliance with the School Code on Attacks on School Personnel	Significant Deficiency and Noncompliance
2020-019	55	New	Insufficient Controls over Surveys of Learning Conditions	Material Weakness and Material Noncompliance
2020-020	58	New	Noncompliance with Requirements of the Emotional Intelligence and Social and Emotional Learning Task Force	Significant Deficiency and Noncompliance
2020-021	60	New	Insufficient Controls over Termination of Access	Significant Deficiency and Noncompliance
2020-022	62	New	Insufficient Controls over Annual Report Data	Material Weakness and Material Noncompliance

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SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-023	64	New	Noncompliance with the Gender Equity Advisory Committee Appointment Requirements	Significant Deficiency and Noncompliance
2020-024	66	New	Noncompliance with the Educational Mandates Annual Reporting Requirements	Material Weakness and Material Noncompliance
2020-025	68	New	Noncompliance with the State Charter School Commission Appointment Requirements	Significant Deficiency and Noncompliance
2020-026	70	New	Lack of Adequate Controls over the Review of Internal Controls over Service Providers	Significant Deficiency and Noncompliance

In addition, the following finding, which is reported as a current finding relating to *Government Auditing Standards*, also meets the reporting requirements for State Compliance.

2020-001	20	New	Lack of Census Data Reconciliations	Significant Deficiency and Noncompliance
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PRIOR FINDINGS NOT REPEATED

A	73	2019/2017	Financial Statement Reporting Error	
B	73	2018/2016	Reporting Requirements	
C	74	2018	Noncompliance with Charter School Biennial Reporting Requirements	
D	74	2018	Failure to Develop Evidence Based Funding 5-Year Strategic Plan	
E	74	2018	Failure to Publish Evidence Based Funding Distribution Schedule	

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EXIT CONFERENCE

The findings and recommendations for 2020-002 through 2020-026, described in the accompanying Schedule of Findings, appearing in this report were discussed with Agency personnel at an exit conference on February 16, 2021. The findings and recommendations for 2020-001, described in the accompanying Schedule of Findings, appearing in this report were discussed with Agency personnel at an exit conference on May 4, 2021. Attending were:

Representing Illinois State Board of Education

Dr. Carmen Ayala	State Superintendent	Dave Moser	Director of Facility Management
Tassi Maton	Internal Audit Officer	Cara Wiley	Director of Wellness
Melissa Oller	Operating Officer	David Turovets	Director of Charter Schools
Trisha Olson	Legal Officer	Deb Vespa	Director of School Business Services
Brenda Dixon	Research and Evaluation Officer	Emily Fox	Director of Educator Effectiveness
Irma Snopek	Policy and Communications Officer	Erica Thieman	Director of Curriculum and Instruction
Robert Wolfe	Financial Officer	Jaclyn Matthews	Director of External Communications
Ernesto Matias	Education Officer	Joanne Clyde	Director of Multilingual
Tim Imler	Director of Funding and Disbursements	Maureen Font	Director of Data Strategies and Analytics
Derek Dexheimer	Acting Supervisor Funding and Disbursements	Reece Holcombe	Director of Technology Support and Infrastructure
Regina Toland	Director of Fiscal Support Services	Jennifer Kirmes	Executive Director of Teaching and Learning
Miguel Calderon	Director of Human Resources	Oriana Wilson	Executive Director of Programs
Sally Burton	Internal Auditor III	Jeff Aranowski	Executive Director of Safe and Healthy Climate
Jason Helfer	Deputy Instructional Education Officer	Krish Mohip	Deputy Operational Education Officer
Amanda Elliot	Executive Director of Legislative Affairs	Jen Saba	Executive Director of Regional Services
Barbara Moore	Director of Special Education	Marci Johnson	Director of CTE and Innovation

Representing Kerber, Eck & Braeckel LLP

Kate Ward	Partner	Shawn Taylor	Manager
Josh Shugart	Partner	Amanda Wells	Manager
Marci Petropoulos	Manager		

Representing the Office of the Auditor General

Janis VanDurme	Senior Audit Manager
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The responses to the recommendations were provided by Tassi Maton, Internal Audit Officer, in correspondence dated February 23, 2021 and May 7, 2021.

**Independent Accountant's Report on State Compliance,
on Internal Control Over Compliance, and on
Supplementary Information for State Compliance Purposes**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board Members of the
State of Illinois, Illinois State Board of Education

Compliance

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

The specified requirements are:

- A. The Agency 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 Agency 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 Agency 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 Agency 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 Agency on behalf of the State or held in trust by the Agency 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 Agency complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Agency 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 Agency's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Agency during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as items 2020-002, 2020-007, 2020-009, 2020-010, 2020-015, 2020-016, 2020-019, 2020-022, and 2020-024, the Agency has 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 deviations from the specified requirements described in the preceding paragraph, the Agency complied with the specified requirements during the two years ended June 30, 2020, 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 2020-001, 2020-003 through 2020-006, 2020-008, 2020-011 through 2020-014, 2020-017, 2020-018, 2020-020, 2020-021, 2020-023, 2020-025, and 2020-026. We considered the effect of these circumstances on our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Agency, as of and for the year ended June 30, 2020, and the related notes to the financial statements. This report on the Agency's compliance with the specified requirements does not affect our audit report dated May 11, 2021.

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

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

Internal Control Over Compliance

Management of the Agency 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 Agency's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Agency's compliance with the specified requirements and to test and report on the Agency's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 2020-002, 2020-007, 2020-009, 2020-010, 2020-015, 2020-016, 2020-019, 2020-022, and 2020-024 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 2020-001, 2020-003 through 2020-006, 2020-008, 2020-011 through 2020-014, 2020-017, 2020-018, 2020-020, 2020-021, 2020-023, 2020-025, and 2020-026, to be significant deficiencies.

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

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

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

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Agency as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated May 11, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 11, 2021. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 7 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the Agency. Such information is the responsibility of Agency management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 7 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 7 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the Agency's basic financial statements as of and for the years ended June 30, 2019, and June 30, 2018 (not presented herein), and have issued our reports thereon dated December 16, 2019 and March 19, 2019, respectively, which contained unmodified opinions on the respective financial statements of the governmental activities, the major fund, and the aggregate remaining fund information. The accompanying supplementary information for the years ended June 30, 2019 and June 30, 2018, in Schedules 2 through 7 is the responsibility of Agency management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 and June 30, 2018 financial statements. The accompanying supplementary information for the years ended June 30, 2019 and June 30, 2018, in Schedules 2 through 7 has been subjected to the auditing procedures applied in the audits of the June 30, 2019 and June 30, 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the years ended June 30, 2019 and June 30, 2018 in Schedules 2 through 7 is fairly stated in all material respects in relation to the basic financial statements as a whole for the years ended June 30, 2019 and June 30, 2018.

The accompanying supplementary information in the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Springfield, Illinois
May 11, 2021

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board Members of the
State of Illinois, Illinois State Board of Education

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the State of Illinois, Illinois State Board of Education (Agency), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and we have issued our report thereon dated May 11, 2021.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as item 2020-001.

Internal Control Over Financial Reporting

Management of the Agency is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the Agency's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2020-001 that we consider to be a significant deficiency.

Agency's Response to the Finding

The Agency's response to the finding identified in our audit is described in the accompanying Schedule of Findings. The Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Springfield, Illinois
May 11, 2021

Independent Accountant's Report on Applying Agreed-Upon Procedures

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

The Board Members of the
State of Illinois, Illinois State Board of Education

As Special Assistant Auditors for the Auditor General, we have performed the procedures enumerated below on compliance with respect to the reporting, during the year ended June 30, 2020, of the statewide high school dropout rate by grade, level, sex, race; the annual student dropout rate of and the number of students who graduate from, transfer from, or otherwise leave bilingual programs; a critique and analysis of the status of education in Illinois; and each act or omission of a school district as a consequence of scheduled, approved visits and which constituted a failure by the district to comply with applicable State or federal laws or regulations pursuant to 105 ILCS 5/1A-4, 105 ILCS 5/26-2a, and 105 ILCS 5/26-3a which were agreed to by the Auditor General and the State of Illinois, Illinois State Board of Education, solely to assist the users in evaluating management's assertion about the State of Illinois, Illinois State Board of Education's (Agency) compliance with the applicable State or federal laws or regulations noted above. The Agency is responsible for the said reporting pursuant to 105 ILCS 5/1A-4, 105 ILCS 5/26-2a, and 105 ILCS 5/26-3a. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We reviewed the following articles of the School Code: 105 ILCS 5/1A-4, 105 ILCS 5/26-2a, and 105 ILCS 5/26-3a. We obtained and inspected the Fiscal Year 2019 Annual Report for the Agency and verified the Annual Report complied with each of the following statutory requirements of the School Code:
 - a. Using the most recently available data, the Agency prepared and submitted to the General Assembly and the Governor on or before January 14, 2020 a report or reports of its finding and recommendations.

- b. The Annual Report contained a separate section which provides a critique and analysis of the status of education in Illinois and which identified its specific problems and recommends express solutions therefor.
- c. The Annual Report contained the following information for the preceding year ended June 30, 2019:
 - i. Each act or omission of a school district of which the Agency has knowledge as a consequence of scheduled, approved visits, and which constituted a failure by the district to comply with applicable State or federal laws or regulations relating to public education;
 - ii. The name of such district;
 - iii. The date or dates on which the State Board of Education notified the school district of such act or omission; and
 - iv. What action, if any, the school district took with respect thereto after being notified thereof by the Agency.
- d. The Annual Report included the statewide high school dropout rate by grade level, sex and race, and the annual student dropout rate of and the number of students who graduate from, transfer from or otherwise leave bilingual programs. High school dropout data included aged-out.

We found no exceptions as a result of the procedures performed.

- 2. We obtained the list of school districts and agreed submission of student data in the Student Information System (SIS) for a sample of 40 school districts.

We found no exceptions as a result of the procedures performed.

- 3. We obtained the supporting file for the “2018-2019 High School Dropout Rates, by Grade Level, Gender, and Race/Ethnicity” prepared by the Agency. We agreed dropout data for 20 selected students from the Agency’s supporting file of dropout data to SIS and 20 students selected from SIS to Agency’s supporting file of dropout data.

We found no exceptions as a result of the procedures performed.

- 4. We compared dropout data totals per the Agency’s supporting file of dropout data for the school year 2018-2019 to those on the 2019 Annual Report filed with the General Assembly and the Governor and we agreed all dropout totals, by grade level, gender, and race/ethnicity on the supporting file to the report.

We found no exceptions as a result of the procedures performed.

5. We obtained the supporting file for the “2018-2019 English Learner Students by Transition Status and School Year Outcome” prepared by the Agency. We compared bilingual education data for 20 selected students from the Agency’s supporting file of bilingual education data to SIS and 20 selected students from SIS to the Agency’s supporting file of bilingual education data.

We found no exceptions as a result of the procedures performed.

6. We compared bilingual education data totals per the Agency’s supporting file of bilingual education data for school year 2018-2019 to those on the 2019 Annual Report filed with the General Assembly and the Governor. We agreed all bilingual education data totals, by transition status, on the supporting file to the report.

Unable to perform step. The Agency’s supporting files for bilingual education data was not retained by the Agency for the applicable time period and was not available for our testing.

7. We obtained the schedule of bilingual education data generated from the Statistical Analysis System (SAS). We compared bilingual education data totals per the SAS schedule to those on the 2019 Annual Report filed with the General Assembly and the Governor. We agreed all bilingual education data totals, by transition status, on the SAS schedule to the report.

Unable to perform step. The Agency’s supporting files for bilingual education data totals per the SAS schedule for the applicable time period was not retained by the Agency and was not available for our testing.

We were engaged by the State of Illinois, Auditor General, to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectfully, on the subjects of this report and management’s assertions. Accordingly, we do not express such opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We were required to be independent of the State of Illinois, Auditor General and State of Illinois, State Board of Education and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Auditor General, Board members of the State of Illinois, Illinois State Board of Education, and Agency management and is not intended to be and should not be used by anyone other than these specified parties.

Springfield, Illinois
May 11, 2021

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS**

2020-001. **FINDING:** Lack of Census Data Reconciliations

The Illinois State Board of Education (Agency) did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current period is split between the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Agency's employees are members of the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans.

During testing, we noted the following:

- 1) The Agency has not performed an initial complete reconciliation of its census data recorded by SERS and CMS to its internal records to establish a base year of complete and accurate data.
- 2) After establishing a base year, the Agency had not developed a process to annually obtain from SERS and CMS the incremental changes recorded by SERS and CMS in their census data records and reconcile these changes back to the Agency's internal supporting records.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

SCHEDULE OF FINDINGS
CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS

2020-001. **FINDING:** Lack of Census Data Reconciliations

For employers participating in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate the risk of the plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Agency management indicated the Agency was not aware of the need to perform the annual reconciliation.

Failure to reconcile active members' census data reported to and held by SERS and CMS to the Agency's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the Agency's pension and OPEB balances, which could result in a misstatement of these amounts.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

SCHEDULE OF FINDINGS
CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS

2020-001. **FINDING:** Lack of Census Data Reconciliations

RECOMMENDATION

We recommend the Agency work with SERS and CMS to develop an annual reconciliation process of its active members' census data from its underlying records to a report from each plan of census data submitted to the plan's actuary. After completing an initial full reconciliation, the Agency may limit the annual reconciliation to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency is developing an annual reconciliation process for active members' census data in collaboration with CMS and SERS.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-002. **FINDING:** Noncompliance with the School Code on Bullying Prevention

The Illinois State Board of Education (Agency) did not adequately monitor the implementation of the bullying prevention policies.

During our testing, we noted:

- One of 60 (2%) schools tested did not file with the Agency their policy on bullying.

The School Code (105 ILCS 5/27-23.7(d)) requires each school district, charter school, and non-public, non-sectarian elementary or secondary school to create, maintain, and implement a policy on bullying which must be filed with the Agency.

- Seven of 60 (12%) bullying policies tested lacked the provisions required to be included in the policy.

The School Code (105 ILCS 5/27-23.7(b)) defines “policy on bullying” as a bullying prevention policy that includes the bullying definition as provided by the School Code, a statement that bullying is contrary to State law, procedures for promptly reporting bullying, procedures for promptly informing parents or guardians of all students involved in the alleged incident of bullying, procedures for promptly investigating and addressing reports of bullying, as well as a policy evaluation process to assess the outcomes and effectiveness of the policy.

Further, the School Code (105 ILCS 5/27-23.7(d)) requires the policy or implementing procedure include a process to investigate whether a reported act of bullying is within the permissible scope of the district’s or school’s jurisdiction and requires the district or school provide the victim with information regarding services available within the district and community, such as counseling, support services, and other programs, as well as provide consequences and remedial actions for a person found to have falsely accused another of bullying.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-002. **FINDING:** Noncompliance with the School Code on Bullying Prevention

- Five of 60 (8%) bullying policies on file with the Agency had not been reviewed or re-evaluated recently. These policies were last reviewed or re-evaluated between 923 to 2,135 days after the prior policy review.

The School Code (105 ILCS 5/27-23.7(d)) requires each school district, charter school, and non-public, non-sectarian elementary or secondary school review and evaluate their bullying policy every two years. The revised policies are required to be maintained by the Agency.

We also noted during testing, the Agency did not have internal controls in place to monitor the implementation of policies created under this mandate. The School Code (105 ILCS 5/27-23.7(d)) requires the Agency to monitor and provide technical support for the implementation of the policies.

Agency officials indicated it lacks sufficient employee and technological resources to fully implement the requirements of the statute.

Failure to adequately monitor the revision and implementation of bullying prevention policies by each school lessens the effectiveness of its purpose to educate students, parents and schools about behaviors and negative outcomes associated with bullying. (Finding Code No. 2020-002, 2018-002, 2016-001, 2014-003)

RECOMMENDATION

We recommend the Agency implement controls to monitor the bullying prevention policies by each school district, charter school, and non-public, non-sectarian schools to ensure compliance with the bullying prevention requirements of the School Code.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency will improve controls to ensure mandate compliance.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-003. **FINDING:** Insufficient Controls over School Construction Projects

The Illinois State Board of Education (Agency) failed to process applications to determine and entitle eligible districts for school construction project grants.

The school construction program process calls for applications from districts with populations not exceeding 500,000 to be submitted to the Agency. The Agency will then review the received applications to determine eligibility, calculate grant indexes, issue entitlements, and when there is limited availability of funds, submit a priority ranking of entitled districts to the Capital Development Board (CDB). CDB issues school construction grants to those school districts entitled by the Agency when funds are appropriated by the General Assembly from the School Infrastructure Fund.

During our testing, we noted the Agency had not reviewed the 283 applications it received from school districts since fiscal year 2003 to determine whether the district was eligible and should have been entitled to receive a school construction grant.

The School Construction Law (105 ILCS 230/5-20) requires the Agency to review and approve district facilities plans prior to issuing grant entitlements. Additionally, the School Construction Law (105 ILCS 230/5-25(a)) states the Agency is to approve a district's eligibility for a school construction project grant pursuant to the established standards. In addition, the Illinois Administrative Code (Code) (23 Ill. Admin. Code 151.40(a)) states the State Superintendent of Education shall award construction grant entitlements to a district that submits a complete and accurate application which demonstrated a needed school construction project or projects. The Agency's administrative rules (23 Ill. Admin. Code 151.50) further require priority ranking of construction grant entitlements if the appropriation for any fiscal year is insufficient to fund grants for all approved grant entitlements.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-003. **FINDING:** Insufficient Controls over School Construction Projects

Agency officials stated due to the Capital Development Board (CDB) not receiving an appropriation for school construction grants, management of the Agency did not find it appropriate, nor efficient, to have Agency personnel review the applications and entitle the districts knowing there were not sufficient funds to award grants to the school districts. The Agency did seek legislative remedy during the examination period; however, the process has not been completed, thus the Agency's responsibilities to review and approve state construction grant applications have not been eliminated. A School Construction Task Force was convened and met six times from November 2019 through February 2020. The Task Force issued a report to the General Assembly and Governor on February 28, 2020, which is available on the Agency's website. Since the General Assembly has not convened due to the global pandemic, the final actions of drafting and filing a bill to amend the law have not occurred.

Agency officials estimated the unmet need for new school construction and addition projects was approximately \$3.6 billion at June 30, 2020. By not reviewing applications for school construction projects and entitling districts for aid from CDB, the Agency failed to comply with the School Construction Law and the Illinois Administrative Code. (Finding Code No. 2020-003, 2018-003, 2016-002)

RECOMMENDATION

We recommend the Agency either review applications for school construction projects to calculate grant indexes, issue entitlements, and submit a priority ranking to CDB, or continue to seek legislative remedy.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency will continue to seek legislative remedy to alleviate entitlement of school districts for a School Construction Grant when funds are not appropriated.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-004. **FINDING:** Noncompliance with Annual State Report on Special Education Performance Reporting Requirements

The Illinois State Board of Education (Agency) did not comply with reporting requirements regarding the Annual State Report on Special Education Performance.

During our testing, we noted, since its report for the 2008-2009 School Year, the Agency has not prepared and submitted an Annual State Report on Special Education Performance.

The School Code (105 ILCS 5/14-8.02d) requires the Agency, in conjunction with the Annual State Report on Special Education Performance, to submit data on the performance of the due process hearing system to the members of the State Board of Education, the State Superintendent of Education, the Advisory Council on Education of Children with Disabilities, and the Screening Committee, and it must be made available to the public.

Agency officials stated they no longer produce the Annual State Report on Special Education Performance due to a majority of the information being included in the Annual Report Card, which is required by the School Code (105 ILCS 5/10-17a). Further, in January 2020, Agency officials stated they began including data on the performance of the due process hearing system within the Annual Report, which is required by the School Code (105 ILCS 5/2-3.11).

Failure to timely report to supervisory and governing bodies lessens school accountability and governmental oversight. (Finding Code No. 2020-004, 2018-004, 2016-007)

RECOMMENDATION

We recommend the Agency implement internal controls to ensure compliance with this reporting requirement or seek legislative remedy.

AGENCY RESPONSE

The Agency agrees with the finding. In addition to continued inclusion of due process information in the Annual Report, the Agency will seek legislative action to change the language from the “Annual State Report on Special Education Performance” to the “Annual Report” since the Annual State Report on Special Education Performance is not referenced as a mandated report elsewhere in the School Code.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-005. **FINDING:** Noncompliance with Department of Transitional Bilingual Education Reporting Requirements

The Illinois State Board of Education (Agency) did not comply with the reporting requirements of the Department of Transitional Bilingual Education (Department).

During our testing, we noted the Department failed to draft the 2018-2019 annual report on programs in transitional bilingual education and submit it to the required legislative bodies. Additionally, the 2017-2018 annual report was submitted eighteen months after the reporting period ended.

According to the School Code (105 ILCS 5/2-3.39(7)), the Department is required to submit an annual report to the General Assembly, which includes an evaluation of the programs in transitional bilingual education, the need for continuing such programs, and recommendations for improvement. Copies of the report are to be filed with the Clerk of the House of Representatives and the Secretary of the Senate in electronic form only, the Commission on Government Forecasting and Accountability, and the State Government Report Distribution Center for the General Assembly. In addition, the Agency is required to make a copy of the report available for a reasonable period of time on its Internet website.

Agency officials stated the reports were not timely drafted or submitted due to Agency turnover.

Failure to draft and submit the annual report on programs in transitional bilingual education reduces effective governmental oversight. In addition, inadequate program evaluation could affect the identification and implementation of necessary program improvements or the continuation of the program. (Finding Code No. 2020-005, 2018-006)

RECOMMENDATION

We recommend the Agency implement the necessary internal controls to ensure reporting requirements are met for programs in transitional bilingual education.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-005. **FINDING:** Noncompliance with Department of Transitional Bilingual Education Reporting Requirements

AGENCY RESPONSE

The Agency agrees with the finding. The Multilingual Department (MD) has put controls in place in partnership with the Data division to ensure that the data needed to complete the reports is pre-scheduled and automatically pulled each year. MD has also assigned the English Learners (EL) Statistical Report to a specific staff member as part of their regular duties. This will ensure that the EL Statistical Report is written, published, and shared with both the Board of Education and the General Assembly on a yearly basis.

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COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-006. **FINDING:** Noncompliance with the School Code on Heroin and Opioid Drug Prevention Pilot Program

The Illinois State Board of Education (Agency) did not develop and establish a heroin and opioid prevention pilot program or comply with reporting requirements in relation to the pilot program.

During our testing, we noted the Agency, in conjunction with the Department of Human Services (DHS), did not develop a 3-year heroin and opioid drug prevention pilot program, and thus, did not submit the required annual report to the General Assembly.

The Illinois School Code (105 ILCS 5/22-81) requires the Agency and DHS to develop and establish a 3-year heroin and opioid drug prevention pilot program by January 1, 2017. The pilot program must use effective, research-proven, interactive teaching methods and technologies, and must provide students, parents, and school staff with scientific, social, and emotional learning content to help them understand the risk of drug use. Additionally, the Agency, DHS, and any contracted organization must submit an annual report to the General Assembly that includes: (i) a list of school districts participating in the pilot program; (ii) the grade levels each school district instructs under the pilot program; and (iii) any findings regarding the effectiveness of the pilot program.

Agency officials stated the pilot program was not established due to staff working on other substance abuse and prevention work which continues to be an important component of the work the Agency does both separate from and in conjunction with DHS.

Failure to develop a heroin and opioid prevention pilot program neglects the responsibility of the Agency to help schools work toward addressing the issue of heroin and opioid use and to help schools educate students, parents, and staff about the risk of heroin and opioid use. (Finding Code No. 2020-006, 2018-007)

RECOMMENDATION

We recommend the Agency, in conjunction with DHS, develop and establish the heroin and opioid drug prevention pilot program and begin submitting the required annual reports to the General Assembly or seek legislative remedy.

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ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-006. **FINDING:** Noncompliance with the School Code on Heroin and Opioid Drug Prevention Pilot Program

AGENCY RESPONSE

The Agency agrees with the finding. The Agency will seek to repeal the statute.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-007. **FINDING:** Failure to Provide Timely Notification of Felony Convictions

The Illinois State Board of Education (Agency) did not provide timely notification to the State's retirement systems of teachers' felony convictions.

The School Code (105 ILCS 5/21B-85(b)) requires the Agency, when notified by a school board or otherwise learns that any person who is a teacher, has been convicted, either after a bench trial, trial by jury, or plea of guilty, of any offense for which a sentence to death or a term of imprisonment in a penitentiary for one year or more is provided, to promptly notify, in writing, the Board of Trustees of the Teachers' Retirement System of the State of Illinois and the Board of Trustees of the Public School Teachers' Pension and Retirement Fund of the City of Chicago.

During our testing, we requested the Agency provide us a population of all instances in which it learned of teachers' felony convictions during the examination period. In response to our request, the Agency stated that due to the nature of most notifications, detailed records are not maintained. As notifications of convictions come from a variety of sources, including phone calls and media outlets, the Agency has not consistently documented how or when it learned of teachers' felony convictions. The Agency was only able to provide a listing of license forfeitures, suspensions, and revocations during the examination period that resulted from felony convictions.

Due to these conditions, we were unable to conclude the Agency's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Agency's compliance with section 21B-85(b) of the School Code.

Even given the population limitations noted above which hindered our ability to conclude whether the selected sample was representative of the population as a whole, we selected a sample of 25 felony convictions from the listing provided by the Agency and performed testing.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-007. **FINDING:** Failure to Provide Timely Notification of Felony Convictions

During our testing, we noted the Agency did not timely notify the Board of Trustees of the Teachers' Retirement System of the State of Illinois or the Board of Trustees of the Public School Teacher's Pension and Retirement Fund of the City of Chicago of teachers' felony convictions after obtaining notice of the felony conviction for which the individual was sentenced to death or a prison term of one year or greater. We noted 15 of 25 (60%) convictions tested were not communicated to the necessary parties until 31 to 1,469 days after either the revocation of the teacher's license or formal notice of conviction had been received.

Agency officials indicated the letters were not sent timely due to employee error and staffing constraints.

Without the Agency providing complete and adequate documentation to enable testing, we were unable to complete our procedures and provide useful and relevant feedback to the General Assembly regarding the Agency's notification of teachers' felony convictions to the appropriate parties. Failure to timely provide notification of teachers' felony convictions could prevent the Board of Trustees of the Teachers' Retirement System of the State of Illinois or the Board of Trustees of the Public School Teachers' Pension and Retirement Fund of the City of Chicago from taking the actions necessitated by such situation.

It is important that all parties of the school system obtain knowledge of such information timely to avoid any delays in the complete removal of the individual from the school system and all associated rights and privileges. (Finding Code No. 2020-007, 2018-010)

RECOMMENDATION

We recommend the Agency strengthen its controls to adequately track all instances in which it learns of teachers' felony convictions. Further, we recommend the Agency enhance its controls to timely notify the Board of Trustees of the Teachers' Retirement System of the State of Illinois or the Board of Trustees of the Public School Teachers' Pension and Retirement Fund of the City of Chicago of teachers' felony convictions.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-007. **FINDING:** Failure to Provide Timely Notification of Felony Convictions

AGENCY RESPONSE

The Agency agrees with the finding. The Agency is proposing legislation to advance to the General Assembly for Spring 2021 session to amend the statute and require that districts – not the Agency – notify the pension systems of any person who is a teacher who has been convicted, either after a bench trial, trial by jury, or plea of guilty, of any offense for which a sentence to death or a term of imprisonment in a penitentiary for one year or more is provided. The districts already had obligations to report this information per statute and the proposed legislation simply streamlines the reporting by removing the Agency from the process.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-008. **FINDING:** Insufficient Controls over Illinois Teaching Excellence Program

The Illinois State Board of Education (Agency) failed to adequately monitor and enforce restrictions under the Illinois Teaching Excellence Program.

During our testing, we noted the Agency was appropriated funds for the Illinois Teaching Excellence Program, which it then remitted to Illinois State University (ISU) for administration of the Program through an intergovernmental agreement. The Agency did not adequately monitor the activities of the intergovernmental agreement to ensure the funds were used in accordance with the requirements of the statute. We noted payments of \$1,250 were made to the National Board for Professional Teaching Standards' for the renewal fee for 140 candidates during fiscal year 2019. These payments were in excess of the statutory limit, resulting in overpayments totaling \$35,000.

The School Code (105 ILCS 5/21B-70(b)) states the State Board of Education is to allocate an amount as annually appropriated by the General Assembly for the Illinois Teaching Excellence Program for (i) application fees for each qualified educator seeking to complete certification through the National Board for Professional Teaching Standards, to be paid directly to the National Board for Professional Teaching Standards, and (ii) incentives for each qualified educator to be distributed to the respective school district. The School Code (105 ILCS 5/21B-70(c)) also specifies certain restrictions on the amount of funds an individual applicant can receive, including a maximum of \$1,000 towards the National Board for Professional Teaching Standards' renewal application.

Agency officials stated the noncompliance was due to employee error. Further, Agency officials stated they became aware of the issue in fiscal year 2019; however, the funds had already been expended to the National Board for Professional Teaching Standards.

Failure to adequately monitor and enforce restrictions for payments under the Illinois Teaching Excellence Program is a violation of State statute and could lead to misappropriation of State funds. (Finding Code No. 2020-008, 2018-011)

**STATE OF ILLINOIS
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For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-008. **FINDING:** Insufficient Controls over Illinois Teaching Excellence Program

RECOMMENDATION

We recommend the Agency continue to monitor the activities of the intergovernmental agreement to ensure all requirements are met and funds are used in accordance with statutory requirements and limits.

AGENCY RESPONSE

The Agency agrees with the finding and is taking steps to ensure this issue does not arise in the future.

**STATE OF ILLINOIS
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For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-009. **FINDING:** Noncompliance with Advisory Council on At-Risk Students Appointment and Reporting Requirements

The Illinois State Board of Education (Agency) did not comply with the member appointment and reporting requirements for the Advisory Council on At-Risk Students (Council).

During our testing, we noted all Council members' initial terms had expired, and no new appointments were made during the examination period. We also noted the two vacancies reported in the prior examination had not been filled. In addition, the Council did not submit to the Agency, the Governor, and the General Assembly a report addressing the requirements regarding school districts where racial minorities comprise a majority of the student population.

According to the School Code (105 ILCS 5/2-3.168), the State Superintendent was to appoint twenty members to the Council. Of all members to be appointed, 6 were to serve one-year terms, 6 were to serve two-year terms, and the remaining were to serve three-year terms. All successors to the initial appointees are to serve three-year terms. The School Code also stipulates that, by no later than December 15, 2017, the Council is to submit to the Agency, the Governor, and the General Assembly, a report addressing certain information regarding school districts where racial minorities comprise a majority of the student population. Additionally, each year thereafter, the Council must submit an annual report regarding barriers to academic success and the academic progress of at-risk students by no later than December 31.

Agency officials stated the member appointments were not made, and the report was not submitted, due to the Agency beginning the process of seeking legislative remedy during the examination period, which is expected to result in the Council being repurposed when the process is complete.

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**SCHEDULE OF FINDINGS
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2020-009. **FINDING:** Noncompliance with Advisory Council on At-Risk Students Appointment and Reporting Requirements

Failure to appoint the required members (both in number and representation) limits the Council's resources and perspective in researching and developing methods of overcoming the barriers to academic success and academic progress of at-risk students. Failure to submit the required report reduces the effectiveness of governmental oversight and could result in inadequate information available to monitor barriers to academic success and the academic progress of at-risk students. (Finding Code No. 2020-009)

RECOMMENDATION

We recommend the Agency comply with the appointment and reporting requirements of the statute or continue to seek legislative remedy.

AGENCY RESPONSE

The Agency agrees with the finding. Agency staff is still in the process of seeking to repeal the statute.

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**SCHEDULE OF FINDINGS
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2020-010. **FINDING:** Noncompliance with the School Safety Drill Act

The Illinois State Board of Education (Agency) has failed to implement all provisions of the School Safety Drill Act (Act).

The School Safety Drill Act (105 ILCS 128/30(c)) requires the Agency to file and maintain records of the annual safety review compliance reports received from each of the regional superintendents of schools and gives the Agency the responsibility for ensuring access to the records by the State Fire Marshal and other State agencies. Additionally, the Agency must provide an annual report to the Office of the Governor and the Office of the State Fire Marshal concerning the compliance of school districts with the annual school safety review requirement.

During our testing, we noted the Agency did not maintain records of annual school safety review compliance reports, did not have a system of allowing access to the records by the Office of the State Fire Marshal and other State agencies, and did not provide an annual report to the Office of the Governor and the Office of the State Fire Marshal concerning the compliance of school districts with the annual school safety review requirement.

Agency officials stated there was a misunderstanding with respect to which staff would be responsible for ensuring compliance with the mandate.

Failure to comply with this Act is a violation of State statute. In addition, failure to provide access to the necessary resources regarding school safety drills could jeopardize the safety of schools statewide. (Finding Code No. 2020-010)

RECOMMENDATION

We recommend the Agency promptly assign responsibility to the appropriate department within the Agency to ensure compliance with all provisions of this Act.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency has assigned the responsibility to the appropriate department.

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**SCHEDULE OF FINDINGS
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2020-011. **FINDING:** Insufficient Controls over Annual Statements of Affairs

The Illinois State Board of Education (Agency) did not have adequate internal controls in place to ensure each School Board's compliance with the School Code when drafting and submitting its Annual Statements of Affairs (ASA).

In accordance with the School Code (105 ILCS 5/10-17), prior to December 1st each year, every School Board in the State of Illinois is required to prepare, submit, and make publicly available an ASA containing, at a minimum, (1) a summary statement of operations for all funds of the district that includes a listing of all moneys received by the district, indicating the total amounts, in the aggregate, each fund of the district received, with a general statement concerning the source of receipts, (2) a listing of all moneys paid out by the district where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate per person, giving the name of each person to whom moneys were paid and the total paid to each person, and (3) a listing of all personnel, by name, with an annual fiscal year gross payment in the categories set forth in subdivisions 1 and 2 of subsection (c) of Section 10-17. The ASA is prepared by each School Board on a form prescribed by the Agency.

During our testing, we noted the Agency's prescribed ASA form did not contain a line for school districts to report their change in net cash position from the previous report period for each district fund. Additionally, the Agency did not maintain supporting documentation to provide evidence of when the ASAs were submitted by school districts during fiscal year 2019. Lastly, the Agency did not have controls in place to review the ASAs submitted by each School Board to ensure they met the requirements imposed by State law before posting the ASAs to the Agency's website.

According to the School Code (105 ILCS 5/10-17) the Agency's prescribed form should allow respondents to report a variety of information including the change in net cash position from the previous report period for each district fund. The School Code also states that if an ASA is submitted to the Agency after the December 15 annual deadline upon 10 days prior written notice to the school district, the State Board of Education may discontinue the processing of payments to the State Comptroller's office on behalf of any school district that is not in compliance with the requirements imposed by this Section.

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2020-011. **FINDING:** Insufficient Controls over Annual Statements of Affairs

Agency officials indicated the noncompliance was due to employee error.

Failure to implement adequate controls to ensure school districts' compliance with the School Code inhibits the Agency's ability to carry out their powers and duties defined by State law. In addition, inadequate controls over school district reporting limits school accountability. (Finding Code No. 2020-011)

RECOMMENDATION

We recommend the Agency update the prescribed form to include all required elements. In addition, we recommend the Agency implement adequate internal controls to ensure the school districts submitting the ASAs are in full compliance with all requirements of the School Code.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency has updated the prescribed form to include all required elements and will implement internal controls to ensure the Annual Statements of Affairs are in full compliance with all requirements of the mandate.

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2020-012. **FINDING:** Noncompliance with Accelerated Placement Requirements

The Illinois State Board of Education (Agency) failed to make information regarding accelerated placement of school children available to the public.

The School Code (105 ILCS 5/14A-32(c)) requires the Agency to adopt rules to determine the data to be collected regarding accelerated placement and a method of making the information available to the public.

During our testing, we noted the Agency adopted the rules for accelerated placements in Section 227.60 of the Illinois Administrative Code (Code) (23 Ill. Admin Code 227.60).

We further noted, however, that as of June 30, 2020, the Agency failed to post on its website the 2018-2019 accelerated placement data reported by school districts. The Code (23 Ill. Admin. Code 227.60(d)) states the Agency will make the information available annually on its website. June 30, 2020 was 395 days after the end of the 2018-2019 school year.

Agency officials stated the information was not posted due to oversight caused by multiple changes in leadership during the examination period within the department responsible for compliance.

Failure to make accelerated placement information available to the public is a violation of State regulation and lessens school accountability. (Finding Code No. 2020-012)

RECOMMENDATION

We recommend the Agency implement internal controls to ensure annual data regarding accelerated placement reported by school districts is timely posted on the Agency's website.

AGENCY RESPONSE

The Agency agrees with the finding. The issue was identified by the current Director and has been addressed. The report can be found on the Advanced Learners webpage under the menu tab for Accelerated Placement Act. (<https://www.isbe.net/advancedlearners>)

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2020-013. **FINDING:** Noncompliance with Reporting Requirements for Teacher Preparation and Certification

The Illinois State Board of Education (Agency) did not comply with reporting requirements regarding data on tests required for teacher preparation and certification.

During our testing, we noted the Agency did not file with the General Assembly and the Governor, or make available to the public, a report listing the institutions of higher education engaged in teacher preparation, including certain testing data for each institution on or before October 1, 2018. We further inquired as to whether the Agency had ever filed the report. Although the Agency filed the first report in 2012 as required, it was unable to substantiate it had filed the 2015 report.

According to the School Code (105 ILCS 5/2-3.11d), the Agency must file with the General Assembly and the Governor, and make available to the public on or before October 1, 2012 and every three years thereafter, a report listing the institutions of higher education engaged in teacher preparation in the State, along with data for each institution that includes the number of individuals taking the test of basic skills, the number of individuals passing the test of basic skills, the total number of subject-matter tests attempted, and the total number of subject-matter tests passed.

Agency officials indicated the report was not filed due to employee error.

Failure to report data on tests required for teacher preparation and certification is a violation of State statute and lessens school accountability and governmental oversight. (Finding Code No. 2020-013)

RECOMMENDATION

We recommend the Agency file the required report with the General Assembly and the Governor, as well as make it available to the public, and continue doing so every three years in accordance with State law.

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2020-013. **FINDING:** Noncompliance with Reporting Requirements for Teacher Preparation and Certification

AGENCY RESPONSE

The Agency agrees with the finding and immediately compiled data and filed the report upon notification of noncompliance.

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**SCHEDULE OF FINDINGS
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2020-014. **FINDING:** Failure to Timely and Fully Implement Substitute Teacher Recruiting Program Rules

The Illinois State Board of Education (Agency) did not comply with requirements regarding the implementation and adoption of rules for a Substitute Teacher Recruiting Program (Program).

According to the School Code (105 ILCS 5/2-3.173(b)), the Agency was required, by January 1, 2019, to implement a program and adopt rules to allow school districts to supplement their substitute teacher recruitment for elementary and secondary schools with the use of recruiting firms. In addition, the School Code (105 ILCS 5/2-3.173(c)) requires school districts organized under Article 34 of the School Code to meet certain requirements to utilize the program, including certifying to the Agency that it has adequate funds to fill and pay for all substitute teacher positions.

During our testing, we noted the Program was implemented and the rules governing the Program were adopted on October 29, 2019, which was 301 days after the January 1, 2019 due date. The rules governing the Program are outlined in the Illinois Administrative Code (23 Ill. Admin. Code 1.794).

In addition, we noted the rules adopted by the Agency, specifically 23 Ill. Admin. Code 1.794(c), did not include a provision requiring school districts, organized under Article 34 of the School Code and contracting with a substitute teacher recruiting firm, to certify to the Agency that it has adequate funds to fill and pay for all substitute teacher positions.

Agency officials stated the implementation of the program was delayed because the initial legislation requiring completion of the program was effective August 13, 2018, which gave at most 131 days for compliance. The rulemaking process with the Joint Committee on Administrative Rules can take anywhere from six months to one year to complete. Additionally, the Agency stated the rules adopted were incomplete due to oversight.

Failure to timely implement and adopt the required rules to govern a program for substitute teacher recruitment is a violation of state statute and could limit school resources to obtain substitute teachers. (Finding Code No. 2020-014)

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2020-014. **FINDING:** Failure to Timely and Fully Implement Substitute Teacher Recruiting Program Rules

RECOMMENDATION

We recommend the Agency amend the current rules adopted to include all provisions required by State law. In addition, we recommend that when a future law governing the Agency's operation is being drafted or is enacted, the Agency seek legislative remedy to deal with any unrealistic due dates.

AGENCY RESPONSE

The Agency agrees with the finding and plans to add the missing rule provision to the next rulemaking of Part 1.

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2020-015. **FINDING:** Insufficient Controls over Professional Educator Licensure

The Illinois State Board of Education (Agency) did not have adequate controls in place to monitor the requirements regarding professional educator license renewal.

During our testing, we noted:

- The Agency had not implemented a registration process for approved providers of professional development activities by July 1, 2019.
- The Agency was not tracking which approved providers were providing professional development activities, and, therefore, was not able to identify which approved providers were required to be submitting annual data to the Agency during the examination period.
- The Agency had not implemented a process to examine approved provider audits performed by the regional offices of education or intermediate service centers.
- The Agency did not have a process in place to monitor which professional educator licensees endorsed for school support personnel who were employed and performed services in Illinois public schools had an active and current professional license issued by the Department of Financial and Professional Regulation or a national certification board related to the endorsement area on the Professional Educator License.

According to the School Code (105 ILCS 5/21B-45(i)(7)), approved providers, beginning on July 1, 2019, must register annually with the Agency prior to offering any professional development opportunities. The School Code (105 ILCS 5/21B-45(j)(2)) also requires approved providers to annually submit data to the Agency demonstrating how the professional development activities impacted certain criteria.

Further, the School Code (105 ILCS 5/21B-45(j)(3)) requires the State Superintendent of Education to review the annual data collected by the Agency, regional offices of education, and intermediate service centers in audits to determine if the approved provider has met the criteria and should continue to be an approved provider or if further action should be taken.

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2020-015. **FINDING:** Insufficient Controls over Professional Educator Licensure

Finally, the School Code (105 ILCS 5/21B-45(l)) states certain professional educator licensees, who hold an active and current professional license issued by the Department of Financial and Professional Regulation or a national board, are only required to pay a registration fee to renew their Professional Educator License, while those who do not must complete professional development requirements for their license renewal.

Agency officials stated deficiencies were recognized in 2019, and they began developing a tracking system for approved providers called “PD+”. The coronavirus pandemic severely delayed the development of this program and additional staff had to be brought in to handle the workload. Additionally, the Public Act requiring approved providers to register with the Agency was effective August 23, 2019 which was after the July 1, 2019 timeline causing the Agency to automatically lag behind simply due to timing of the legislation.

Failure to adequately monitor the requirements regarding professional educator license renewal lessens accountability of approved providers and could result in a licensed educator not receiving the highest quality of professional development or not meet the State licensing standards. (Finding Code No. 2020-015)

RECOMMENDATION

We recommend the Agency implement the necessary internal controls to strengthen the Agency’s monitoring activities of providers of professional development activities. These monitoring activities should include:

- A process to ensure approved providers register annually with the Agency.
- A process to track which approved providers are providing professional development activities in order to identify the providers that are required to submit data to the Agency.
- A process to review the approved provider audits performed by regional offices of education or intermediate service centers to determine the providers have met the required criteria to continue to function as approved providers of professional development activities.

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2020-015. **FINDING:** Insufficient Controls over Professional Educator Licensure

- A process to track which licensees hold an active and current professional license issued by the Department of Financial and Professional Regulation or a national certification board in order to more easily identify the appropriate license renewal requirements.

AGENCY RESPONSE

The Agency agrees and has already begun remediation. Although the Agency does not have an electronic data sharing means of confirming state or national clinical personnel licensure, a process is in place to verify if one of the licenses is held at the time an educator's professional development is audited. The Agency will take additional steps to improve our data collection methods in order to remediate this finding.

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2020-016. **FINDING:** Noncompliance with the School Code on Persistently Dangerous Schools

The Illinois State Board of Education (Agency) did not comply with the requirements of the School Code regarding persistently dangerous schools.

The School Code (105 ILCS 5/2-3.134) requires the Agency to maintain data and publish a list of persistently dangerous schools on an annual basis. Persistently dangerous schools are defined in the School Code as those that meet certain criteria for two consecutive years related to student expulsions for violence-related conduct, student expulsions for bringing a firearm to school, and transfers resulting from students who are victims of violent crimes.

During our testing, we noted the Agency has not maintained data or published an annual listing of persistently dangerous schools since the law's effective date, August 21, 2007.

Agency officials stated this mandate did not have a department assigned to ensure compliance.

Failure to maintain and publish data on persistently dangerous schools limits school accountability, which could present an increased safety risk to students. (Finding Code No. 2020-016)

RECOMMENDATION

We recommend the Agency assign responsibility for gathering the necessary data and publish an annual listing of persistently dangerous schools in accordance with State law.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency has assigned the mandate to the appropriate department.

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2020-017. **FINDING:** Noncompliance with Strategic Plan Requirements

The Illinois State Board of Education (Agency) did not comply with all statutory requirements when drafting the continuing 5-year Comprehensive Strategic Plan for Elementary and Secondary Education (Strategic Plan).

During our testing, we noted the Agency did not consult with the educational community, hold public hearings, or receive input from all interested groups in drafting the 2019 Strategic Plan. Additionally, the Agency did not include in either the 2018 or 2019 Strategic Plans recommendations for streamlining the School Code to eliminate laws that interfere with local control or additional duties that should be assigned to regional offices of education and regional administrative service centers to support local control of school districts and eliminate any duplication and inefficiency. Further, the Agency did not include the unique needs of rural school districts in the 2019 Strategic Plan.

According to the School Code (105 ILCS 5/2-3.47a), the Agency must consult with the educational community, hold public hearings, and receive input from all interested groups in drafting the Strategic Plan. Additionally, the Strategic Plan must include, without limitation, a total of fifteen separate topic areas including, recommendations for streamlining the School Code to eliminate laws that interfere with local control, taking into account those foundational standards that have already been established, the unique needs of rural school districts, and additional duties that should be assigned to regional offices of education and regional administrative service centers to support local control of school districts and eliminate any duplication and inefficiency.

Agency officials stated the stakeholder meetings were not held for the report due in fiscal year 2019 because the responsibility of compliance with the mandate had not been assigned within the Agency under the previous administration, and some topic areas were not covered in the reports filed due to management oversight under the previous administration.

Failure to receive public feedback and include all required topic areas causes the Strategic Plan to be incomplete and could lessen the effectiveness of its purpose to define key areas of focus and refine the Agency's strategies in order to fulfill the Agency's mission, vision, and goals. (Finding Code No. 2020-017)

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2020-017. **FINDING:** Noncompliance with Strategic Plan Requirements

RECOMMENDATION

We recommend the Agency implement internal controls to ensure all subsequent Strategic Plans are drafted in accordance with State law.

AGENCY RESPONSE

The Agency agrees with the finding. Under the current administration, the Agency conducted robust stakeholder engagement and public meetings, exceeding the requirements in statute for the Strategic Plan due in fiscal year 2020. Submission of the plan was delayed due to COVID-19. It was submitted on Jan. 11, 2021. The Agency is also working with lawmakers to introduce a bill to amend 105 ILCS 5/2-3.47a to update the topics statutorily required to be included in the plan.

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2020-018. **FINDING:** Noncompliance with the School Code on Attacks on School Personnel

The Illinois State Board of Education (Agency) did not comply with the School Code regarding attacks on school personnel.

During our testing, we noted the Agency compiled and posted to their website data regarding attacks on school personnel; however, the data was not compiled from monthly or annual statistical compilations of attacks on school personnel received from the Illinois State Police (ISP). Instead, the Agency collected the data directly from school districts via the School Incident Reporting System (SIRS).

The School Code (105 ILCS 5/10-21.7) requires the Agency to receive monthly and annual statistical compilations of attacks on school personnel from the Department of State Police through the Illinois Uniform Crime Reporting Program. The Agency must also compile this information by school district and make it available to the public.

According to Agency officials, monthly and annual files from the ISP were not received, as such downloads from the ISP were outdated before the Agency would receive them. In an effort to receive timely and accurate data, the Agency worked collaboratively with the ISP to develop the SIRS. In conjunction with the ISP, the Agency developed the data collection, underlying table structures, and processes needed to send the SIRS data directly to the ISP. As the information maintained in SIRS was deemed to be more accurate and timely, this data was utilized when posting to the Agency's website.

Failure to compile and post data obtained from monthly and annual statistical compilations of attacks on school personnel received from the ISP is a violation of State statute and could result in incomplete or inaccurate information being posted by the Agency that does not reflect the public record as recorded by the State's law enforcement authorities. (Finding Code No. 2020-018)

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2020-018. **FINDING:** Noncompliance with the School Code on Attacks on School Personnel

RECOMMENDATION

We recommend the Agency compile and post data regarding attacks on school personnel based on timely information received from the ISP in accordance with State law or seek legislative remedy.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency is collaborating with the Illinois State Police to ensure compliance with the School Code.

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2020-019. **FINDING:** Insufficient Controls over Surveys of Learning Conditions

The Illinois State Board of Education (Agency) did not have adequate controls over the administrative and review processes for the survey of learning conditions (climate survey) as completed by students and teachers.

During our testing, we noted:

- The Agency did not have adequate procedures in place to monitor the receipt of climate survey data.
- The Agency did not provide a publicly available report on the survey indicators at the school district or state level for any of the surveys administered.
- The Agency did not identify whether the indicators resulted from anonymous administration of the survey.
- The Agency did not maintain adequate documentation to determine if procedures were in place during the examination period for reviewing and updating the list of approved alternate surveys.

The form prescribed by the Agency that is used for notifying the Agency of the school district's intent to use an alternate climate survey is referred to as a "letter of intent." While testing the Agency's approval of letters of intent, we noted the following exceptions that indicated weaknesses in the Agency's review process:

- Three of ten (30%) approved letters of intent tested were not submitted by the Agency's established due date.
- One of ten (10%) approved letters of intent tested was not dated; therefore, timeliness could not be assessed.
- Two of ten (20%) approved letters of intent tested were not able to be obtained.
- One of ten (10%) approved letters of intent tested did not specify the alternate survey the school district was electing to use.

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2020-019. **FINDING:** Insufficient Controls over Surveys of Learning Conditions

The School Code (105 ILCS 5/2-3.153) requires a climate survey to be administered to students in grades 4 through 12 and teachers to provide feedback on the instructional environment within a school. The Agency must annually set a due date for the school district's administration of the survey. The data from the survey must be reported to the Agency, and the Agency must publicly report on the survey indicators of learning conditions resulting from administration of the instrument at the individual school, district, and State levels and shall identify whether the indicators result from an anonymous administration of the instrument. In addition, the School Code states that a school district may elect to use an alternate climate survey of learning conditions instrument that has been pre-approved by the State Superintendent if the school district notifies the State Board of Education, on a form provided by the State Superintendent, of its intent to administer an alternate climate survey on or before a date established by the State Superintendent for each school. The notification provided must include a certification signed by the president of the local teachers' exclusive bargaining representative and president of the school board indicating that the alternate survey has been agreed to by the teachers' exclusive bargaining representative and the school board. Additionally, the School Code requires the State Superintendent to periodically review and update the list of approved alternate survey instruments to be used during any school year.

Agency officials indicated the noncompliance was due to management oversight and employee error.

Failure to exercise adequate controls over the administrative and review processes for the survey of learning conditions limits the availability of the necessary tools and resources used to make important decisions regarding improvements in the instructional environment of schools. (Finding Code No. 2020-019)

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2020-019. **FINDING:** Insufficient Controls over Surveys of Learning Conditions

RECOMMENDATION

We recommend the Agency strengthen internal controls to ensure the receipt of climate surveys is adequately monitored, all data is reported at each level required by State statute, and the reporting identifies whether the indicators resulted from anonymous administration of the survey. In addition, we recommend the Agency establish a more thorough review process to ensure only those school districts who have complied with the requirements of the statute have been approved to use an alternate climate survey. Further, we recommend the Agency document the review process when assessing and updating the list of alternate survey instruments approved for use during each school year.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency will assign additional staff to ensure mandate compliance.

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2020-020. **FINDING:** Noncompliance with Requirements of the Emotional Intelligence and Social and Emotional Learning Task Force

The Illinois State Board of Education (Agency) did not comply with the timely completion of guidelines and recommendations of the Emotional Intelligence and Social and Emotional Learning Task Force (Task Force) and did not maintain minutes of the Task Force in accordance with the Open Meetings Act.

During our testing, we noted the Emotional Intelligence and Social and Emotional Learning Task Force did not create the required learning curriculum, assessment guidelines, and best practices on emotional intelligence and social and emotional learning to assist elementary and high school in addressing the needs of students with anger management issues, or make recommendations on the funding of appropriate services and the availability of sources of funding to address social and emotional learning, which was due by March 1, 2020. Additionally, the Task Force did not inscribe, approve, or post meeting minutes for their first three meetings held on November 13, 2019, January 14, 2020 and February 11, 2020 to the Agency's website.

The School Code (105 ILCS 5/27-23.12) requires the Task Force to develop on or before March 1, 2020, an age-appropriate, emotional intelligence and social and emotional learning curriculum, assessment guidelines, and best practices for elementary and high schools. These items must, at a minimum, teach how to recognize, direct, and positively express emotions. Additionally, the Task Force must make recommendations on the funding of appropriate services and availability of sources of funding, including, but not limited to federal funding, to address social and emotional learning.

Additionally, the Open Meetings Act (5 ILCS 120/2.06) requires all public bodies to keep written minutes of their meetings and approve those minutes within 30 days after that meeting or at the public body's second subsequent regular meeting, whichever is later. This Act also requires the minutes of meetings to be open to public inspection within 10 days after the approval of the minutes by the public body.

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2020-020. **FINDING:** Noncompliance with Requirements of the Emotional Intelligence and Social and Emotional Learning Task Force

Agency officials stated that once Public Act 100-1139, creating the Task Force, became law it was clear the charge of the Task Force needed clarity and additional time would be needed for the Task Force to complete its work. Agency officials stated the meeting minutes were not inscribed, approved, or posted to the Agency's website due to oversight.

Failure to timely complete the learning curriculum, guidelines, and recommendations could limit instructional and funding resources available to schools to properly address the needs of students. In addition, failure to maintain meeting minutes and make them available to the public is a violation of the Open Meetings Act and lessens public transparency. (Finding Code No. 2020-020)

RECOMMENDATION

We recommend the Agency develop the required curriculum, guidelines, and recommendations as soon as possible and implement internal controls to ensure minutes are maintained and made publicly available for all future meetings in accordance with State statute.

AGENCY RESPONSE

The Agency agrees with the finding. Regular meetings of the Task Force have been occurring with significant progress being made. The Task Force is currently compiling the final report. All minutes have been transcribed, approved by the Task Force, and posted according to Open Meetings Act requirements.

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2020-021. **FINDING:** Inadequate Controls over Termination of Access

The Illinois State Board of Education (Agency) did not timely terminate access to critical applications upon employee termination and did not perform a review of access rights.

During our testing of access controls, we noted 8 of the 10 (80%) terminated employees' access to the Illinois State Board Web Application Security (IWAS) had not been timely terminated, ranging from 33 to 542 days after termination. Additionally, the Agency could not provide support for when the employees' network accounts had been deleted.

Further, it was noted the Agency does not perform an annual review of users' access to the IWAS application.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation. Additionally, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data.

Agency officials indicated the weaknesses were due to employee error.

Without the implementation of adequate controls, there is an increased danger that unauthorized individuals may gain access to information system resources. (Finding Code No. 2020-021)

RECOMMENDATION

We recommend the Agency establish controls to ensure user access is disabled upon termination and perform periodic reviews of users' access that are documented.

Additionally, the Agency should maintain documentation of the deletion of employees' network accounts.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-021. **FINDING:** Inadequate Controls over Termination of Access

AGENCY RESPONSE

The Agency agrees with the finding. The Agency has hired a new Director of Technology Support & Infrastructure who has developed a policy and implemented additional controls over the termination of user access. The new controls include a supervisory review to ensure the termination was handled in a timely manner. The department has also implemented a process which requires staff to maintain documentation of when an employee's network account is terminated.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-022. **FINDING:** Insufficient Controls over Annual Report Data

The Illinois State Board of Education failed to retain certain records that support the statistics stated in the 2019 Annual Report in relation to bilingual programs.

During our testing of the number of students who graduate from, transfer from, or otherwise leave bilingual programs as reported in the Annual Report, we noted:

- The supporting file, “2018-2019 Reasons for Exiting Limited English Proficient Programs”, used to complete the 2019 Annual Report was not retained by the Agency.
- The supporting file, “English Learner Students by Transition Status and School Year Outcome 2018-2019”, generated from the Statistical Analysis System used to complete the 2019 Annual Report, was not retained by the Agency.

As a result, we were not able to conclude the 2019 Annual Report was prepared in accordance with the School Code

According to the School Code (105 ILCS 5/1A-4) section E, the Annual Report shall include “the statewide high school dropout rate by grade level, sex and race and the annual student dropout rate of and the number of students who graduate from, transfer from or otherwise leave bilingual programs.”

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

Agency officials indicated the supporting files were not retained due to contractual employee error, and the review process over the work performed was not documented.

Failure to retain records is a violation of the State Records Act and jeopardizes the integrity of the statistics on the Annual Report as reported by the Agency. In addition, without access to the source documentation, third parties are not able to validate the data. (Finding Code No. 2020-022)

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ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-022. **FINDING:** Insufficient Controls over Annual Report Data

RECOMMENDATION

We recommend the Agency implement internal controls which provide a thorough review process of the statistics stated in the Annual Report, in addition to retaining the original supporting files for the statistics stated.

AGENCY RESPONSE

The Agency agrees with the finding. The Agency's Department of Data Strategies is enacting data quality reporting best practices including documentation of all source data files, documentation of all data compilation methodology (including source code), and documentation of all data validation practices.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-023. **FINDING:** Noncompliance with the Gender Equity Advisory Committee Appointment Requirements

The Illinois State Board of Education (Agency) did not comply with the member appointment requirements of the Gender Equity Advisory Committee (Committee).

During our testing, we noted:

- The Agency was unable to provide documentation to determine whether 7 of the 9 required member appointments were fulfilled from July 1, 2018 through February 12, 2019.
- None of the appointments made during the examination period were made in a timely manner to allow for commencement of terms on January 1, 2019.
- The term for the appointee of the Director of the Department of Labor expired December 31, 2018, and a replacement was not appointed until July 9, 2019, resulting in a vacancy of 189 days.
- The term for the Secretary of the Committee expired December 31, 2018, and a replacement had not been elected as of June 30, 2020, resulting in a vacancy of 547 days.

The Vocational Education Act (105 ILCS 435/2.1) requires the State Superintendent of the Board of Education appoint at least nine members to the Gender Equity Advisory Committee, including, among others, an appointee of the Director of Labor. Members are to be appointed to two-year terms commencing on January 1 of each odd numbered year. The Vocational Education Act also requires each newly appointed Committee elect a Chair and a Secretary from its members.

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

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-023. **FINDING:** Noncompliance with the Gender Equity Advisory Committee Appointment Requirements

Agency officials stated procedures regarding council appointments were reorganized beginning in February 2019. Prior to this date, procedures were unclear, and records were not well maintained.

Failure to fill all required appointments in accordance with statutory requirements may hinder the overall effectiveness of the monitoring, representation, and operations of the Gender Equity Advisory Committee in accordance with its mandated intent. In addition, failure to maintain adequate documentation of member appointments results in noncompliance with the State Records Act. (Finding Code No. 2020-023)

RECOMMENDATION

We recommend the Agency implement internal controls to ensure sufficient documentation is maintained to support the appointments for all Committee members and all appointments are made timely in accordance with State statute.

AGENCY RESPONSE

The Agency agrees with the finding. Proper appointment procedures have been established, and the Committee is fully appointed with proper documentation to support appointments.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-024. **FINDING:** Noncompliance with the Educational Mandates Annual Reporting Requirements

The Illinois State Board of Education (Agency) did not prepare the annual State mandate report in accordance with statutory requirements.

Specifically, we noted both the 2018 and 2019 “Educational Mandates Report” filed during the examination period covered the incorrect school year. The 2018 “Educational Mandates Report” filed on February 28, 2019 covered the 2018-2019 school year. It should have covered the 2017-2018 school year. The 2019 “Educational Mandates Report” filed on April 2, 2020 covered the 2019-2020 school year. It should have covered the 2018-2019 school year.

Additionally, we noted both the 2018 and 2019 “Educational Mandates Report” did not include a listing of all mandates applicable to the common schools during the school year covered by the report. The 2018 “Educational Mandates Report” included only the education-related mandates enacted during the 2018 legislative session. The 2019 “Educational Mandates Report” included only the education-related mandates enacted during the 2019 legislative session.

Finally, we noted the 2019 “Educational Mandates Report” was submitted to the General Assembly 32 days late.

The School Code (105 ILCS 5/2-3.104) requires the Agency to prepare an annual report listing all State mandates applicable to the common schools during the school year covered by the report, excluding only those mandates that relate to school elections and highlight on each annual report each mandate listed that first became effective and applicable to the common schools during the school year covered by the current annual report. Each annual report prepared by the Agency must be filed with the General Assembly on or before March 1 of the calendar year and is to cover the school year ending during the calendar year immediately preceding the calendar year in which the annual report is required to be filed.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-024. **FINDING:** Noncompliance with the Educational Mandates Annual Reporting Requirements

Agency officials stated the late submission and incorrect reporting period was due to Agency reorganization and management oversight. Agency officials further stated they believed the contents of the reports met the statutory requirements.

Failure to timely file a complete and accurate annual report of all State mandates applicable to the common schools is a violation of State statute and lessens governmental oversight. (Finding Code No. 2020-024)

RECOMMENDATION

We recommend the Agency modify Educational Mandates Reports to include the correct reporting period and all State mandates applicable to the common schools during the school year covered by the report in accordance with State law or seek legislative remedy.

AGENCY RESPONSE

The Agency agrees with the finding. Agency staff is currently seeking legislative repeal to not include all educational mandates in the annual report. The intent of the report is believed to be a comprehensive report of new mandates only. All educational mandates would be the Illinois School Code. Reporting timelines have been adjusted to reflect proper reporting and the March 1 deadline will be met.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-025. **FINDING:** Noncompliance with the State Charter School Commission Appointment Requirements

The Illinois State Board of Education (Agency) did not comply with the member appointment requirements of the State Charter School Commission (Commission).

During our testing, we noted one member of the Commission resigned from their position before their term expired, and a replacement was not appointed by the Agency. Also, the terms of three other Commission members expired during the examination period, and the members were not reappointed or replaced. In addition, the composition of the Commission did not reflect statewide geographic diversity, as all Commission members were from the northern region of the State.

According to the School Code (105 ILCS 5/27A-7.5(c)), the Commission is required to be made of 9 members, appointed by the Agency, and in making the appointments, the Agency is to ensure statewide geographic diversity among Commission members. Additionally, according to the School Code (105 ILCS 5/27A-7.5(c)), the Governor is to propose a slate of candidates to the Agency 60 days prior to the expiration of the term of a member, and if the Governor fails to timely propose a slate of candidates according to the provisions then the Agency may appoint the member or members of the Commission. Finally, the School Code (105 ILCS 5/27A-7.5(f)) states that whenever a vacancy on the Commission exists, the Agency shall appoint a member for the remaining portion of the term.

Agency officials stated appointments were not made because the Governor's office did not propose a slate of candidates for appointment. Further, Agency officials indicated they believe the statute provides them with the opportunity to make appointments when they do not receive a slate of candidates but does not give them the direction to do so.

Failure to fulfill member appointments in accordance with statutory requirements may hinder the overall effectiveness of the monitoring, representation, and operations of the State Charter School Commission in accordance with its mandated intent. (Finding Code No. 2020-025)

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ILLINOIS STATE BOARD OF EDUCATION
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For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-025. **FINDING:** Noncompliance with the State Charter School Commission Appointment Requirements

RECOMMENDATION

Since the State Charter School Commission was abolished effective July 1, 2020 by P.A. 101-0543, we recommend the Agency implement internal controls to ensure member appointments are met for any future commissions or committees organized under State statute.

AGENCY RESPONSE

The Agency partially agrees with the finding. The Agency agrees with the rationale for the findings on the unfilled vacancy and the geographic representation of the Commission. The Agency disagrees with the finding for the expired terms and we stand by the original interpretation of 'may' in the statute.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-026. **FINDING:** Lack of Adequate Controls over the Review of Internal Controls over Service Providers

The Illinois State Board of Education (Agency) did not obtain or conduct timely independent internal control reviews over its service providers.

The Department utilized various service providers to provide:

- IT hosting services,
- Software as a Service, and
- Credit card processing.

During testing of the six service providers, we noted:

- The Agency did not obtain System and Organization Control (SOC) reports or conduct independent internal control reviews for four service providers.
- Although the Agency had received a SOC report from one service provider, an analysis of the reports had not been documented to determine the impact of the modified opinions or the noted deviations.
- The Agency had not documented an analysis of the complementary user entity controls (CUECs) detailed in the two SOC reports that had been received.

The Agency is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to assure its critical and confidential data are adequately safeguarded. This responsibility is not limited due to the processes being outsourced.

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

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-026. **FINDING:** Lack of Adequate Controls over the Review of Internal Controls over Service Providers

In addition, generally accepted information technology guidance endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

Agency management indicated they were not aware of the need to obtain and review SOC reports.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Agency does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2020-026)

RECOMMENDATION

We recommend the Agency should:

- Obtain SOC reports or (perform independent reviews) of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the CUECs relevant to the Agency's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the usage of the subservice organizations would not impact the Agency's internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Agency, and any compensating controls.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE**

2020-026. **FINDING:** Lack of Adequate Controls over the Review of Internal Controls over Service Providers

AGENCY RESPONSE

The Agency agrees with the finding. The Agency has hired a new Director of Technology Support & Infrastructure who is implementing a process to ensure the Agency has adequate oversight of the review of internal controls for service providers. The process will include obtaining SOC reports in a timely manner, monitoring and reviewing CUECs, as well as reviewing and documenting the review of all SOC reports.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED**

A. **FINDING:** Financial Statement Reporting Error

The Illinois State Board of Education (Agency) did not maintain sufficient controls over financial reporting to ensure the financial statements were complete and accurate.

During the prior audit, we noted the Agency improperly reported reappropriations of \$56.3 million as lapsed appropriations. Additionally, the Agency improperly excluded Fund 141, Capital Development Fund, which had no activity, from the Agency's financial statements. This fund had appropriations of \$25 million and reappropriations of \$25 million, netting to a zero fund balance. These misstatements were identified during the financial audit and subsequently corrected by Agency personnel.

During the current audit, we noted the Agency strengthened their internal controls over financial reporting to ensure the financial statements were complete and accurate in order to ensure adherence to accounting principles generally accepted in the United States of America. (Finding Code No. 2019-001, 2018-001, 2017-001)

B. **FINDING:** Reporting Requirements

During the prior examination period, the Agency did not adhere to various reporting requirements established by law. Specifically, we noted the Agency failed to submit the 2015-2016 "Report of Use of Undesignated Epinephrine," to the Illinois General Assembly, and the 2016-2017 report was submitted 29 days late. In addition, we noted the Agency had not prepared and submitted an Annual State Report on Special Education Performance since the 2008-2009 School Year.

During the current examination period, we noted both the 2017-2018 and 2018-2019 "Reports of Use of Undesignated Epinephrine" were submitted timely to the General Assembly. As a result, this portion of the prior year finding is not repeated. We did continue to note, however, that the Agency has not prepared and submitted an Annual State Report on Special Education Performance since the 2008-2009 School Year. As such, this matter has been reported in Finding 2020-004. (Finding Code No. 2018-004, 2016-007)

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

**SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED**

C. **FINDING:** Noncompliance with Charter School Biennial Reporting Requirements

During the prior examination period, the Agency did not submit the Illinois Charter School Biennial Report in a timely manner, and the report submitted did not include all required information. Specifically, the report did not include information regarding the regulations and policies from which charter schools were released to determine if the exceptions assisted or impeded the charter schools in meeting their stated mission, or data on periodic evaluations of charter schools.

During the current examination period, we noted the Agency developed and submitted the “2017-2018 and 2018-2019 Illinois Charter School Biennial Report” timely and all required information was included in the report. (Finding Code No. 2018-005)

D. **FINDING:** Failure to Develop Evidence Based Funding 5-Year Strategic Plan

During the prior examination period, the Agency did not develop and submit a 5-year strategic plan for Evidence Based Funding to the Governor and General Assembly.

During the current examination period, we noted the Agency developed a 5-year strategic plan that properly addressed all required elements and submitted it to the Governor and General Assembly on March 4, 2020. (Finding Code No. 2018-008)

E. **FINDING:** Failure to Publish Evidence Based Funding Distribution Schedule

During the prior examination period, the Agency did not publish an Evidence Based Funding distribution schedule for the 2018-2019 school year.

During the current examination period, we noted the Agency sought legislative remedy to repeal the requirement of the School Code (105 ILCS 5/18-8.15(h)(5)) to publish an Evidence Based Funding distribution schedule. It was repealed by Public Act 101-0017, effective June 14, 2019. (Finding Code No. 2018-009)

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020

SCHEDULE 1

(IN THOUSANDS)

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007, 101-0010 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020						
APPROPRIATED FUNDS						
General Revenue Fund - 001						
Awards and Grants	\$ 4,057,833	\$ 3,922,187	\$ 130,769	\$ 4,052,956	\$ -	\$ 4,877
Lump Sum and Other Purposes	71,057	57,214	10,448	67,662	-	3,395
Subtotal, Fund 001	\$ 4,128,890	\$ 3,979,401	\$ 141,217	\$ 4,120,618	\$ -	\$ 8,272
Education Assistance Fund - 007						
Awards and Grants	\$ 728,849	\$ 728,376	\$ 266	\$ 728,642	\$ -	\$ 207
Subtotal, Fund 007	\$ 728,849	\$ 728,376	\$ 266	\$ 728,642	\$ -	\$ 207
Teacher Certificate Fee Revolving Fund - 016						
Lump Sum and Other Purposes	\$ 6,000	\$ 2,253	\$ 117	\$ 2,370	\$ -	\$ 3,630
Subtotal, Fund 016	\$ 6,000	\$ 2,253	\$ 117	\$ 2,370	\$ -	\$ 3,630
Drivers Education Fund - 031						
Awards and Grants	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ -
Subtotal, Fund 031	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ -
School District Emergency Financial Assistance Fund - 130						
Awards and Grants	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Subtotal, Fund 130	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Capital Development Fund - 141						
Awards and Grants	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Subtotal, Fund 141	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -
School Construction Fund - 143						
Awards and Grants	\$ 4,391	\$ 3,659	\$ -	\$ 3,659	\$ 732	\$ -
Subtotal, Fund 143	\$ 4,391	\$ 3,659	\$ -	\$ 3,659	\$ 732	\$ -
S.B.E. Special Purpose Trust Fund - 144						
Lump Sum and Other Purposes	\$ 16,475	\$ 5,129	\$ 1,528	\$ 6,657	\$ -	\$ 9,818
Subtotal, Fund 144	\$ 16,475	\$ 5,129	\$ 1,528	\$ 6,657	\$ -	\$ 9,818

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - CONTINUED
Expenditure Authority for Fiscal Year 2020

SCHEDULE 1

(IN THOUSANDS)

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007, 101-0010 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020						
APPROPRIATED FUNDS						
S.B.E. Teacher Certificate Institute Fund - 159						
Lump Sum and Other Purposes	\$ 2,209	\$ 1,161	\$ 15	\$ 1,176	\$ -	\$ 1,033
Subtotal, Fund 159	\$ 2,209	\$ 1,161	\$ 15	\$ 1,176	\$ -	\$ 1,033
S.B.E. Federal Department of Agriculture Fund - 410						
Awards and Grants	\$ 1,062,500	\$ 703,006	\$ 44,995	\$ 748,001	\$ -	\$ 314,499
Lump Sum and Other Purposes	19,905	9,052	802	9,854	-	10,051
Subtotal, Fund 410	\$ 1,082,405	\$ 712,058	\$ 45,797	\$ 757,855	\$ -	\$ 324,550
Common School Fund - 412						
Awards and Grants	\$ 3,298,016	\$ 3,298,016	\$ -	\$ 3,298,016	\$ -	\$ -
Subtotal, Fund 412	\$ 3,298,016	\$ 3,298,016	\$ -	\$ 3,298,016	\$ -	\$ -
After-School Rescue Fund - 512						
Lump Sum and Other Purposes	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
Subtotal, Fund 512	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
S.B.E. Federal Agency Services Fund - 560						
Awards and Grants	\$ 17,050	\$ 3,783	\$ 584	\$ 4,367	\$ -	\$ 12,683
Lump Sum and Other Purposes	1,379	191	29	220	-	1,159
Subtotal, Fund 560	\$ 18,429	\$ 3,974	\$ 613	\$ 4,587	\$ -	\$ 13,842
S.B.E. Federal Department of Education Fund - 561						
Awards and Grants	\$ 3,113,900	\$ 1,153,077	\$ 393,502	\$ 1,546,579	\$ -	\$ 1,567,321
Lump Sum and Other Purposes	85,870	22,063	2,530	24,593	-	61,277
Subtotal, Fund 561	\$ 3,199,770	\$ 1,175,140	\$ 396,032	\$ 1,571,172	\$ -	\$ 1,628,598
Charter Schools Revolving Loan Fund - 567						
Awards and Grants	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
Subtotal, Fund 567	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - CONTINUED
Expenditure Authority for Fiscal Year 2020

SCHEDULE 1

(IN THOUSANDS)

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007, 101-0010 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020						
APPROPRIATED FUNDS						
School Infrastructure Fund - 568						
Awards and Grants	\$ 255,928	\$ 33,504	\$ -	\$ 33,504	\$ 222,424	\$ -
Lump Sum and Other Purposes	600	64	1	65	-	535
Subtotal, Fund 568	<u>\$ 256,528</u>	<u>\$ 33,568</u>	<u>\$ 1</u>	<u>\$ 33,569</u>	<u>\$ 222,424</u>	<u>\$ 535</u>
School Technology Revolving Loan Fund - 569						
Awards and Grants	<u>\$ 7,500</u>	<u>\$ 866</u>	<u>\$ -</u>	<u>\$ 866</u>	<u>\$ -</u>	<u>\$ 6,634</u>
Subtotal, Fund 569	<u>\$ 7,500</u>	<u>\$ 866</u>	<u>\$ -</u>	<u>\$ 866</u>	<u>\$ -</u>	<u>\$ 6,634</u>
Temporary Relocation Expense Revolving Grant Fund - 605						
Awards and Grants	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>
Subtotal, Fund 605	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>
Fund for the Advancement of Education - 640						
Awards and Grants	<u>\$ 738,700</u>	<u>\$ 738,700</u>	<u>\$ -</u>	<u>\$ 738,700</u>	<u>\$ -</u>	<u>\$ -</u>
Subtotal, Fund 640	<u>\$ 738,700</u>	<u>\$ 738,700</u>	<u>\$ -</u>	<u>\$ 738,700</u>	<u>\$ -</u>	<u>\$ -</u>
State Charter School Commission Fund - 674						
Lump Sum and Other Purposes	<u>\$ 1,250</u>	<u>\$ 856</u>	<u>\$ 120</u>	<u>\$ 976</u>	<u>\$ -</u>	<u>\$ 274</u>
Subtotal, Fund 674	<u>\$ 1,250</u>	<u>\$ 856</u>	<u>\$ 120</u>	<u>\$ 976</u>	<u>\$ -</u>	<u>\$ 274</u>
Personal Property Replacement Tax Fund - 802						
Awards and Grants	<u>\$ 18,170</u>	<u>\$ 17,467</u>	<u>\$ 127</u>	<u>\$ 17,594</u>	<u>\$ -</u>	<u>\$ 576</u>
Lump Sum and Other Purposes	100	70	-	70	-	30
Subtotal, Fund 802	<u>\$ 18,270</u>	<u>\$ 17,537</u>	<u>\$ 127</u>	<u>\$ 17,664</u>	<u>\$ -</u>	<u>\$ 606</u>
Subtotal - Appropriated Funds	<u>\$ 13,551,082</u>	<u>\$ 10,716,694</u>	<u>\$ 585,833</u>	<u>\$ 11,302,527</u>	<u>\$ 248,156</u>	<u>\$ 2,000,399</u>

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - CONTINUED
Expenditure Authority for Fiscal Year 2020

SCHEDULE 1

(IN THOUSANDS)

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007, 101-0010 and 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020						
NONAPPROPRIATED FUNDS						
S.B.E. Federal Department of Agriculture Fund - 410						
Refunds		\$ 668	\$ -	\$ 668		
Subtotal, Fund 410		\$ 668	\$ -	\$ 668		
S.B.E. Federal Agency Services Fund - 560						
Refunds		\$ 4	\$ -	\$ 4		
Subtotal, Fund 560		\$ 4	\$ -	\$ 4		
S.B.E. Federal Department of Education Fund - 561						
Refunds		\$ 513	\$ -	\$ 513		
Subtotal, Fund 561		\$ 513	\$ -	\$ 513		
Subtotal - Nonappropriated Funds		\$ 1,185	\$ -	\$ 1,185		
GRAND TOTAL - ALL FUNDS		\$ 10,717,879	\$ 585,833	\$ 11,303,712		

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

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

Note 3: The Agency provides administrative support to the State Charter School Commission (Commission). The School Code (105 ILCS 5/27A-7.5(g-5)) states that funds or spending authority for the operation and administrative cost of the Commission shall be appropriated to the Agency in a separate line item. During Fiscal Year 2020, the Agency received a separate appropriation for the State Charter School Commission Fund (Fund 674) to be used for all costs associated with the Commission.

Note 4: The Agency provides staff assistance to the Community and Residential Services Authority (Authority). The School Code (105 ILCS 5/14-15.01(c)(5)) states that funds for the ordinary and contingent expenses of the Authority shall be appropriated to the Agency in a separate line item. During Fiscal Year 2020, the Agency received a separate lump sum appropriation for the Authority under the General Revenue Fund (001) to be used for all costs associated with the Authority.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2019**

SCHEDULE 2

(IN THOUSANDS)

For the Sixteen Months Ended October 31, 2019

Public Acts 100-0586, 100-0587
and 101-0007

FISCAL YEAR 2019

APPROPRIATED FUNDS

General Revenue Fund - 001

Awards and Grants	\$ 3,735,852	\$ 3,660,290	\$ 69,684	\$ 3,729,974	\$ -	\$ 5,878
Lump Sum and Other Purposes	72,603	49,472	12,892	62,364	-	10,239
Subtotal, Fund 001	<u>\$ 3,808,455</u>	<u>\$ 3,709,762</u>	<u>\$ 82,576</u>	<u>\$ 3,792,338</u>	<u>\$ -</u>	<u>\$ 16,117</u>

Education Assistance Fund - 007

Awards and Grants	\$ 728,849	\$ 728,285	\$ 564	\$ 728,849	\$ -	\$ -
Lump Sum and Other Purposes	20	-	-	-	-	20
Subtotal, Fund 007	<u>\$ 728,869</u>	<u>\$ 728,285</u>	<u>\$ 564</u>	<u>\$ 728,849</u>	<u>\$ -</u>	<u>\$ 20</u>

Teacher Certificate Fee Revolving Fund - 016

Lump Sum and Other Purposes	\$ 6,000	\$ 2,016	\$ 29	\$ 2,045	\$ -	\$ 3,955
Subtotal, Fund 016	<u>\$ 6,000</u>	<u>\$ 2,016</u>	<u>\$ 29</u>	<u>\$ 2,045</u>	<u>\$ -</u>	<u>\$ 3,955</u>

Drivers Education Fund - 031

Awards and Grants	\$ 18,750	\$ 18,750	\$ -	\$ 18,750	\$ -	\$ -
Subtotal, Fund 031	<u>\$ 18,750</u>	<u>\$ 18,750</u>	<u>\$ -</u>	<u>\$ 18,750</u>	<u>\$ -</u>	<u>\$ -</u>

School District Emergency Financial Assistance Fund - 130

Awards and Grants	\$ 1,000	\$ 16	\$ 30	\$ 46	\$ -	\$ 954
Subtotal, Fund 130	<u>\$ 1,000</u>	<u>\$ 16</u>	<u>\$ 30</u>	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ 954</u>

Capital Development Fund - 141

Awards and Grants	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Subtotal, Fund 141	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>

School Construction Fund - 143

Awards and Grants	\$ 4,391	\$ -	\$ -	\$ -	\$ 4,391	\$ -
Subtotal, Fund 143	<u>\$ 4,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,391</u>	<u>\$ -</u>

S.B.E. Special Purpose Trust Fund - 144

Lump Sum and Other Purposes	\$ 15,500	\$ 9,657	\$ 959	\$ 10,616	\$ -	\$ 4,884
Subtotal, Fund 144	<u>\$ 15,500</u>	<u>\$ 9,657</u>	<u>\$ 959</u>	<u>\$ 10,616</u>	<u>\$ -</u>	<u>\$ 4,884</u>

S.B.E. Teacher Certification Institute Fund - 159

Lump Sum and Other Purposes	\$ 2,209	\$ 492	\$ 18	\$ 510	\$ -	\$ 1,699
Subtotal, Fund 159	<u>\$ 2,209</u>	<u>\$ 492</u>	<u>\$ 18</u>	<u>\$ 510</u>	<u>\$ -</u>	<u>\$ 1,699</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - CONTINUED
Expenditure Authority for Fiscal Year 2019**

SCHEDULE 2

(IN THOUSANDS)

For the Sixteen Months Ended October 31, 2019

Public Acts 100-0586, 100-0587
and 101-0007

FISCAL YEAR 2019

APPROPRIATED FUNDS

S.B.E. Federal Department of Agriculture Fund - 410

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed October 31, 2019
Personal Services	\$ 3,831	\$ 2,739	\$ -	\$ 2,739	\$ -	\$ 1,092
Employee Retirement Contribution Paid by the State	17	9	-	9	-	8
State Employees'/Teachers' Retirement	1,607	522	-	522	-	1,085
Social Security	191	71	-	71	-	120
Group Insurance	1,158	908	-	908	-	250
Contractual Services	12,100	3,464	867	4,331	-	7,769
Travel	400	236	17	253	-	147
Commodities	85	23	4	27	-	58
Printing	156	16	-	16	-	140
Equipment	310	38	-	38	-	272
Telecommunications	50	34	4	38	-	12
Awards and Grants	1,062,500	736,350	38,119	774,469	-	288,031
Subtotal, Fund 410	<u>\$ 1,082,405</u>	<u>\$ 744,410</u>	<u>\$ 39,011</u>	<u>\$ 783,421</u>	<u>\$ -</u>	<u>\$ 298,984</u>

Common School Fund - 412

Awards and Grants	<u>\$ 3,213,016</u>	<u>\$ 3,213,016</u>	<u>\$ -</u>	<u>\$ 3,213,016</u>	<u>\$ -</u>	<u>\$ -</u>
Subtotal, Fund 412	<u>\$ 3,213,016</u>	<u>\$ 3,213,016</u>	<u>\$ -</u>	<u>\$ 3,213,016</u>	<u>\$ -</u>	<u>\$ -</u>

After-School Rescue Fund - 512

Lump Sum and Other Purposes	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>
Subtotal, Fund 512	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>

S.B.E. Federal Agency Services Fund - 560

Personal Services	\$ 200	\$ 66	\$ -	\$ 66	\$ -	\$ 134
Employee Retirement Contribution Paid by the State	5	-	-	-	-	5
State Employees'/Teachers' Retirement	57	7	-	7	-	50
Social Security	5	1	-	1	-	4
Group Insurance	75	34	-	34	-	41
Contractual Services	945	113	(4)	109	-	836
Travel	30	2	-	2	-	28
Commodities	40	-	-	-	-	40
Printing	1	-	-	-	-	1
Equipment	12	-	-	-	-	12
Telecommunications	9	-	-	-	-	9
Awards and Grants	12,300	2,224	538	2,762	-	9,538
Subtotal, Fund 560	<u>\$ 13,679</u>	<u>\$ 2,447</u>	<u>\$ 534</u>	<u>\$ 2,981</u>	<u>\$ -</u>	<u>\$ 10,698</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - CONTINUED
Expenditure Authority for Fiscal Year 2019**

SCHEDULE 2

(IN THOUSANDS)

For the Sixteen Months Ended October 31, 2019

Public Acts 100-0586, 100-0587 and 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed October 31, 2019
FISCAL YEAR 2019						
APPROPRIATED FUNDS						
S.B.E. Federal Department of Education Fund - 561						
Personal Services	\$ 13,960	\$ 5,843	\$ -	\$ 5,843	\$ -	\$ 8,117
Employee Retirement Contribution Paid by the State	98	41	-	41	-	57
State Employees'/Teachers' Retirement	6,069	894	-	894	-	5,175
Social Security	1,063	121	-	121	-	942
Group Insurance	4,020	1,786	-	1,786	-	2,234
Contractual Services	22,335	8,933	1,430	10,363	-	11,972
Travel	1,600	271	21	292	-	1,308
Commodities	305	22	33	55	-	250
Printing	341	-	-	-	-	341
Equipment	679	24	5	29	-	650
Telecommunications	400	88	9	97	-	303
Lump Sum and Other Purposes	70,000	13,501	576	14,077	-	55,923
Awards and Grants	2,439,500	1,104,012	286,001	1,390,013	-	1,049,487
Subtotal, Fund 561	\$ 2,560,370	\$ 1,135,536	\$ 288,075	\$ 1,423,611	\$ -	\$ 1,136,759
Charter Schools Revolving Loan Fund - 567						
Awards and Grants	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
Subtotal, Fund 567	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
School Infrastructure Fund - 568						
Awards and Grants	\$ 56,300	\$ 371	\$ -	\$ 371	\$ 55,929	\$ -
Lump Sum and Other Purposes	600	210	-	210	390	-
Subtotal, Fund 568	\$ 56,900	\$ 581	\$ -	\$ 581	\$ 56,319	\$ -
School Technology Revolving Loan Fund - 569						
Awards and Grants	\$ 7,500	\$ 442	\$ -	\$ 442	\$ -	\$ 7,058
Subtotal, Fund 569	\$ 7,500	\$ 442	\$ -	\$ 442	\$ -	\$ 7,058
Temporary Relocation Expense Revolving Grant Fund - 605						
Awards and Grants	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Subtotal, Fund 605	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Fund for the Advancement of Education - 640						
Awards and Grants	\$ 641,500	\$ 641,449	\$ -	\$ 641,449	\$ -	\$ 51
Subtotal, Fund 640	\$ 641,500	\$ 641,449	\$ -	\$ 641,449	\$ -	\$ 51

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - CONTINUED
Expenditure Authority for Fiscal Year 2019**

SCHEDULE 2

(IN THOUSANDS)

For the Sixteen Months Ended October 31, 2019

Public Acts 100-0586, 100-0587 and 101-0007 FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Reappropriated July 1, 2019	Balances Lapsed October 31, 2019
APPROPRIATED FUNDS						
State Charter School Commission Fund - 674						
Lump Sum and Other Purposes	\$ 1,250	\$ 930	\$ 149	\$ 1,079	\$ -	\$ 171
Subtotal, Fund 674	\$ 1,250	\$ 930	\$ 149	\$ 1,079	\$ -	\$ 171
Personal Property Tax Replacement Fund - 802						
Awards and Grants	\$ 17,970	\$ 17,350	\$ 17	\$ 17,367	\$ -	\$ 603
Lump Sum and Other Purposes	70	70	-	70	-	-
Subtotal, Fund 802	\$ 18,040	\$ 17,420	\$ 17	\$ 17,437	\$ -	\$ 603
Subtotal - Appropriated Funds	\$ 12,206,234	\$ 10,225,209	\$ 411,962	\$ 10,637,171	\$ 85,710	\$ 1,483,353
NONAPPROPRIATED FUNDS						
S.B.E. Federal Department of Agriculture Fund - 410						
Refunds		\$ 1,179	\$ -	\$ 1,179		
Subtotal, Fund 410		\$ 1,179	\$ -	\$ 1,179		
S.B.E. Federal Agency Services Fund - 560						
Awards and Grants		\$ -	\$ 239	\$ 239		
Refunds		2	-	2		
Subtotal, Fund 560		\$ 2	\$ 239	\$ 241		
S.B.E. Federal Department of Education Fund - 561						
Refunds		\$ 524	\$ -	\$ 524		
Subtotal, Fund 561		\$ 524	\$ -	\$ 524		
Subtotal - Nonappropriated Funds		\$ 1,705	\$ 239	\$ 1,944		
GRAND TOTAL - ALL FUNDS		\$ 10,226,914	\$ 412,201	\$ 10,639,115		

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

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

Note 3: The Agency provides administrative support to the State Charter School Commission (Commission). The School Code (105 ILCS 5/27A-7.5(g-5)) states that funds or spending authority for the operation and administrative cost of the Commission shall be appropriated to the Agency in a separate line item. During Fiscal Year 2019, the Agency received a separate appropriation for the State Charter School Commission Fund (Fund 674) to be used for all costs associated with the Commission.

Note 4: The Agency provides staff assistance to the Community and Residential Services Authority (Authority). The School Code (105 ILCS 5/14-15.01(c)(5)) states that funds for the ordinary and contingent expenses of the Authority shall be appropriated to the Agency in a separate line item. During Fiscal Year 2019, the Agency received a separate lump sum appropriation for the Authority under the General Revenue Fund (001) to be used for all costs associated with the Authority.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
General Revenue Fund - 001			
Expenditure Authority	\$ 4,128,890	\$ 3,808,455	\$ 3,742,615
Expenditures:			
Awards and Grants	\$ 4,052,956	\$ 3,729,974	\$ 3,655,835
Lump Sum and Other Purposes	67,662	62,364	71,820
Total Expenditures	\$ 4,120,618	\$ 3,792,338	\$ 3,727,655
Balances Lapsed	\$ 8,272	\$ 16,117	\$ 14,960
Education Assistance Fund - 007			
Expenditure Authority	\$ 728,849	\$ 728,869	\$ 793,349
Expenditures:			
Awards and Grants	\$ 728,642	\$ 728,849	\$ 793,349
Total Expenditures	\$ 728,642	\$ 728,849	\$ 793,349
Balances Lapsed	\$ 207	\$ 20	\$ -
Teacher Certificate Fee Revolving Fund - 016			
Expenditure Authority	\$ 6,000	\$ 6,000	\$ 6,750
Expenditures:			
Lump Sum and Other Purposes	\$ 2,370	\$ 2,045	\$ 1,639
Total Expenditures	\$ 2,370	\$ 2,045	\$ 1,639
Balances Lapsed	\$ 3,630	\$ 3,955	\$ 5,111
Drivers Education Fund - 031			
Expenditure Authority	\$ 16,000	\$ 18,750	\$ 18,750
Expenditures:			
Awards and Grants	\$ 16,000	\$ 18,750	\$ 18,750
Total Expenditures	\$ 16,000	\$ 18,750	\$ 18,750
Balances Lapsed	\$ -	\$ -	\$ -
School District Emergency Financial Assistance Fund - 130			
Expenditure Authority	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures:			
Awards and Grants	\$ -	\$ 46	\$ 54
Total Expenditures	\$ -	\$ 46	\$ 54
Balances Lapsed	\$ 1,000	\$ 954	\$ 946

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES - CONTINUED**

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
Capital Development Fund - 141			
Expenditure Authority	\$ 25,000	\$ 25,000	\$ -
Expenditures:			
Awards and Grants	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ 25,000	\$ 25,000	\$ -
School Construction Fund - 143			
Expenditure Authority	\$ 4,391	\$ 4,391	\$ 4,391
Expenditures:			
Awards and Grants	\$ 3,659	\$ -	\$ -
Total Expenditures	\$ 3,659	\$ -	\$ -
Balances Reappropriated	\$ 732	\$ 4,391	\$ 4,391
S.B.E. Special Purpose Trust Fund - 144			
Expenditure Authority	\$ 16,475	\$ 15,500	\$ 15,500
Expenditures:			
Lump Sum and Other Purposes	\$ 6,657	\$ 10,616	\$ 3,953
Total Expenditures	\$ 6,657	\$ 10,616	\$ 3,953
Balances Lapsed	\$ 9,818	\$ 4,884	\$ 11,547
S.B.E. Teacher Certificate Institute Fund - 159			
Expenditure Authority	\$ 2,209	\$ 2,209	\$ 2,209
Expenditures:			
Lump Sum and Other Purposes	\$ 1,176	\$ 510	\$ 1,243
Total Expenditures	\$ 1,176	\$ 510	\$ 1,243
Balances Lapsed	\$ 1,033	\$ 1,699	\$ 966

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES - CONTINUED

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
S.B.E. Federal Department of Agriculture Fund - 410			
Expenditure Authority	\$ 1,082,405	\$ 1,082,405	\$ 1,082,405
Expenditures:			
Personal Services	\$ -	\$ 2,739	\$ 2,648
Employee Retirement Contribution Paid by the State	-	9	7
State Employees'/Teachers' Retirement	-	522	458
Social Security	-	71	65
Group Insurance	-	908	769
Contractual Services	-	4,331	6,017
Travel	-	253	254
Commodities	-	27	46
Printing	-	16	35
Equipment	-	38	43
Telecommunications	-	38	29
Lump Sum and Other Purposes	9,854	-	-
Awards and Grants	748,001	774,469	777,790
Total Expenditures	\$ 757,855	\$ 783,421	\$ 788,161
Balances Lapsed	\$ 324,550	\$ 298,984	\$ 294,244
Common School Fund - 412			
Expenditure Authority	\$ 3,298,016	\$ 3,213,016	\$ 3,061,012
Expenditures:			
Awards and Grants	\$ 3,298,016	\$ 3,213,016	\$ 3,061,012
Total Expenditures	\$ 3,298,016	\$ 3,213,016	\$ 3,061,012
Balances Lapsed	\$ -	\$ -	\$ -
After-School Rescue Fund - 512			
Expenditure Authority	\$ 200	\$ 200	\$ 200
Expenditures:			
Lump Sum and Other Purposes	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ 200	\$ 200	\$ 200

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES - CONTINUED

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
S.B.E. Federal Agency Services Fund - 560			
Expenditure Authority	\$ 18,429	\$ 13,679	\$ 12,778
Expenditures:			
Personal Services	\$ -	\$ 66	\$ 30
Employee Retirement Contribution Paid by the State	-	-	-
State Employees'/Teachers' Retirement	-	7	3
Social Security	-	1	1
Group Insurance	-	34	9
Contractual Services	-	109	92
Travel	-	2	9
Commodities	-	-	1
Printing	-	-	-
Equipment	-	-	1
Telecommunications	-	-	2
Lump Sum and Other Purposes	220	-	-
Awards and Grants	4,367	2,762	5,134
Total Expenditures	\$ 4,587	\$ 2,981	\$ 5,282
Balances Lapsed	\$ 13,842	\$ 10,698	\$ 7,496
S.B.E. Federal Department of Education Fund - 561			
Expenditure Authority	\$ 3,199,770	\$ 2,560,370	\$ 2,559,404
Expenditures:			
Personal Services	\$ -	\$ 5,843	\$ 5,646
Employee Retirement Contribution Paid by the State	-	41	27
State Employees'/Teachers' Retirement	-	894	889
Social Security	-	121	123
Group Insurance	-	1,786	1,629
Contractual Services	-	10,363	9,626
Travel	-	292	278
Commodities	-	55	15
Printing	-	-	-
Equipment	-	29	118
Telecommunications	-	97	125
Lump Sum and Other Purposes	24,593	14,077	4,944
Awards and Grants	1,546,579	1,390,013	1,394,894
Total Expenditures	\$ 1,571,172	\$ 1,423,611	\$ 1,418,314
Balances Lapsed	\$ 1,628,598	\$ 1,136,759	\$ 1,141,090
Charter Schools Revolving Loan Fund - 567			
Expenditure Authority	\$ 200	\$ 200	\$ 200
Expenditures:			
Awards and Grants	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ 200	\$ 200	\$ 200

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES - CONTINUED**

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
School Infrastructure Fund - 568			
Expenditure Authority	\$ 256,528	\$ 56,900	\$ 600
Expenditures:			
Awards and Grants	\$ 33,504	\$ 371	\$ -
Lump Sum and Other Purposes	65	210	107
Total Expenditures	\$ 33,569	\$ 581	\$ 107
Balances Reappropriated	\$ 222,424	\$ 56,319	\$ -
Balances Lapsed	\$ 535	-	\$ 493
School Technology Revolving Loan Fund - 569			
Expenditure Authority	\$ 7,500	\$ 7,500	\$ 7,500
Expenditures:			
Awards and Grants	\$ 866	\$ 442	\$ 2,229
Total Expenditures	\$ 866	\$ 442	\$ 2,229
Balances Lapsed	\$ 6,634	\$ 7,058	\$ 5,271
Temporary Relocation Expense Revolving Grant Fund - 605			
Expenditure Authority	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures:			
Awards and Grants	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Lapsed	\$ 1,000	\$ 1,000	\$ 1,000
Fund for the Advancement of Education - 640			
Expenditure Authority	\$ 738,700	\$ 641,500	\$ 619,000
Expenditures:			
Awards and Grants	\$ 738,700	\$ 641,449	\$ 619,000
Total Expenditures	\$ 738,700	\$ 641,449	\$ 619,000
Balances Lapsed	\$ -	\$ 51	\$ -

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES - CONTINUED**

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
APPROPRIATED FUNDS			
State Charter School Commission Fund - 674			
Expenditure Authority	\$ 1,250	\$ 1,250	\$ 1,200
Expenditures:			
Lump Sum and Other Purposes	\$ 976	\$ 1,079	\$ 820
Total Expenditures	\$ 976	\$ 1,079	\$ 820
Balances Lapsed	\$ 274	\$ 171	\$ 380
Personal Property Replacement Tax Fund - 802			
Expenditure Authority	\$ 18,270	\$ 18,040	\$ 17,840
Expenditures:			
Awards and Grants	\$ 17,594	\$ 17,367	\$ 16,718
Lump Sum and Other Purposes	70	70	70
Total Expenditures	\$ 17,664	\$ 17,437	\$ 16,788
Balances Lapsed	\$ 606	\$ 603	\$ 1,052
TOTAL APPROPRIATED FUNDS			
Expenditure Authority	\$ 13,551,082	\$ 12,206,234	\$ 11,947,703
Expenditures	\$ 11,302,527	\$ 10,637,171	\$ 10,458,356
Balances Reappropriated	\$ 248,156	\$ 85,710	\$ 4,391
Balances Lapsed	\$ 2,000,399	\$ 1,483,353	\$ 1,484,956

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES - CONTINUED**

SCHEDULE 3

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
NONAPPROPRIATED FUNDS			
S.B.E. Federal Department of Agriculture Fund - 410			
Expenditures:			
Refunds	\$ 668	\$ 1,179	\$ 220
Total Expenditures	<u>\$ 668</u>	<u>\$ 1,179</u>	<u>\$ 220</u>
S.B.E. Federal Agency Services Fund - 560			
Expenditures:			
Awards and Grants	\$ -	\$ 239	\$ -
Refunds	4	2	6
Total Expenditures	<u>\$ 4</u>	<u>\$ 241</u>	<u>\$ 6</u>
S.B.E. Federal Department of Education Fund - 561			
Expenditures:			
Refunds	\$ 513	\$ 524	\$ 1,515
Total Expenditures	<u>\$ 513</u>	<u>\$ 524</u>	<u>\$ 1,515</u>
TOTAL NONAPPROPRIATED FUNDS			
Expenditures	<u>\$ 1,185</u>	<u>\$ 1,944</u>	<u>\$ 1,741</u>
GRAND TOTAL ALL FUNDS			
Expenditures	<u>\$ 11,303,712</u>	<u>\$ 10,639,115</u>	<u>\$ 10,460,097</u>

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

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

Note 3: The Agency provides administrative support to the State Charter School Commission (Commission). The School Code (105 ILCS 5/27A-7.5(g-5)) states that funds or spending authority for the operation and administrative cost of the Commission shall be appropriated to the Agency in a separate line item. During Fiscal Year 2020, 2019, and 2018, the Agency received a separate appropriation for the State Charter School Commission Fund (Fund 674) to be used for all costs associated with the Commission.

Note 4: The Agency received appropriations during Fiscal Year 2020 from Public Acts 101-0007, 101-0010, and 101-0637. In addition, the Agency received appropriations during Fiscal Year 2019 from Public Acts 100-0586, 100-0587, and 101-0007.

Note 5: The Agency provides staff assistance to the Community and Residential Services Authority (Authority). The School Code (105 ILCS 5/14-15.01(c)(5)) states that funds for the ordinary and contingent expenses of the Authority shall be appropriated to the Agency in a separate line item. During Fiscal Year 2020, 2019, and 2018, the Agency received a separate lump sum appropriation for the Authority under the General Revenue Fund (001) to be used for all costs associated with the Authority.

Note 6: During Fiscal Year 2018, the Agency operated without enacted appropriation until Public Act 100-0021 was signed into law on July 6, 2017. During the impasse, the Agency incurred non-payroll obligations, which the Agency was unable to pay until the passage of Public Act 100-0021. Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Agency to pay for all costs incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY**

SCHEDULE 4

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 132,118	\$ 128,695	\$ 122,856
Percentage of Total Expenditures:	1.17%	1.21%	1.17%
Personal Services	32,570	29,588	26,858
Other Payroll Costs	6,871	6,315	5,803
All Other Operating Expenditures	92,677	92,792	90,195
Total Awards and Grants Expenditures:	\$ 11,169,189	\$ 10,508,708	\$ 10,335,500
Percentage of Total Expenditures	98.81%	98.77%	98.81%
Total Refund Expenditures:	\$ 2,405	\$ 1,712	\$ 1,741
Percentage of Total Expenditures	0.02%	0.02%	0.02%
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 11,303,712</u>	<u>\$ 10,639,115</u>	<u>\$ 10,460,097</u>

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

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

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
DEPOSITS INTO THE STATE TREASURY**

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
STATE TREASURY FUNDS			
General Revenue Fund - 001			
Receipt Sources:			
Prior year refunds/adjustments	\$ 11,661	\$ 14,446	\$ 12,170
Miscellaneous	1	2	6
Total Receipts, per the Agency's Records	<u>\$ 11,662</u>	<u>\$ 14,448</u>	<u>\$ 12,176</u>
Receipts, per the Agency's Records	\$ 11,663	\$ 14,448	\$ 12,176
Deposits in Transit, Beginning of the Fiscal Year	21	94	-
Deposits in Transit, End of the Fiscal Year	-	21	94
Deposits, Recorded by the State Comptroller	<u>\$ 11,684</u>	<u>\$ 14,521</u>	<u>\$ 12,082</u>
Teacher Certificate Fee Revolving Fund - 016			
Receipt Sources:			
Teacher's certification	\$ 3,429	\$ 4,309	\$ 3,746
Prior year refunds/adjustments	-	-	202
Total Receipts, per the Agency's Records	<u>\$ 3,429</u>	<u>\$ 4,309</u>	<u>\$ 3,948</u>
Receipts, per the Agency's Records	\$ 3,429	\$ 4,309	\$ 3,948
Deposits in Transit, Beginning of the Fiscal Year	156	156	338
Deposits in Transit, End of the Fiscal Year	-	156	156
Deposits, Recorded by the State Comptroller	<u>\$ 3,585</u>	<u>\$ 4,309</u>	<u>\$ 4,130</u>
S.B.E. Special Purpose Trust Fund - 144			
Receipts Sources:			
U.S. Department of Education	\$ 3,802	\$ -	\$ 4,151
U.S. Department of Agriculture	2,914	4,120	3,323
Health and Human Services	496	6,400	-
Children and Family Services	57	18	-
Private organizations or individuals	-	-	300
Prior year refunds/adjustments	1,024	5	49
Miscellaneous	1	27	-
Total Receipts, per the Agency's Records	<u>\$ 8,294</u>	<u>\$ 10,570</u>	<u>\$ 7,823</u>
Receipts, per the Agency's Records	\$ 8,294	\$ 10,570	\$ 7,823
Deposits in Transit, Beginning of the Fiscal Year	12	-	-
Deposits in Transit, End of the Fiscal Year	-	12	-
Deposits, Recorded by the State Comptroller	<u>\$ 8,306</u>	<u>\$ 10,558</u>	<u>\$ 7,823</u>
S.B.E. Teacher Certification Institute Fund - 159			
Receipts Sources:			
Teacher's certification	\$ 489	\$ 686	\$ 820
Total Receipts, per the Agency's Records	<u>\$ 489</u>	<u>\$ 686</u>	<u>\$ 820</u>
Receipts, per the Agency's Records	\$ 489	\$ 686	\$ 820
Deposits in Transit, Beginning of the Fiscal Year	23	52	80
Deposits in Transit, End of the Fiscal Year	-	23	52
Deposits, Recorded by the State Comptroller	<u>\$ 512</u>	<u>\$ 715</u>	<u>\$ 848</u>

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
DEPOSITS INTO THE STATE TREASURY - CONTINUED

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
S.B.E. Federal Department of Agriculture Fund - 410			
Receipts Sources:			
U.S. Department of Agriculture	\$ 750,857	\$ 781,855	\$ 778,805
Federal program income	5	32	1
Prior year refunds/adjustments	444	628	719
Miscellaneous	-	-	6
Total Receipts, per the Agency's Records	<u>\$ 751,306</u>	<u>\$ 782,515</u>	<u>\$ 779,531</u>
Receipts, per the Agency's Records	\$ 751,306	\$ 782,515	\$ 779,531
Deposits in Transit, Beginning of the Fiscal Year	33	214	-
Deposits in Transit, End of the Fiscal Year	2	33	214
Deposits, Recorded by the State Comptroller	<u>\$ 751,337</u>	<u>\$ 782,696</u>	<u>\$ 779,317</u>
S.B.E. Federal Agency Services Fund - 560			
Receipts Sources:			
U.S. Department of Justice (DOJ)	\$ 29	\$ -	\$ -
Training School Health Personnel	6,649	3,573	4,388
Prior year refunds/adjustments	76	-	-
Total Receipts, per the Agency's Records	<u>\$ 6,754</u>	<u>\$ 3,573</u>	<u>\$ 4,388</u>
Receipts, per the Agency's Records	\$ 6,754	\$ 3,573	\$ 4,388
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 6,754</u>	<u>\$ 3,573</u>	<u>\$ 4,388</u>
S.B.E. Federal Department of Education Fund - 561			
Receipts Sources:			
U.S. Department of Education	\$ 1,484,362	\$ 1,455,587	\$ 1,385,382
Prior year refunds/adjustments	572	1,451	1,780
Total Receipts, per the Agency's Records	<u>\$ 1,484,934</u>	<u>\$ 1,457,038</u>	<u>\$ 1,387,162</u>
Receipts, per the Agency's Records	\$ 1,484,934	\$ 1,457,038	\$ 1,387,162
Deposits in Transit, Beginning of the Fiscal Year	230	14	-
Deposits in Transit, End of the Fiscal Year	-	230	14
Deposits, Recorded by the State Comptroller	<u>\$ 1,485,164</u>	<u>\$ 1,456,822</u>	<u>\$ 1,387,148</u>
School Infrastructure Fund - 568			
Receipts Sources:			
Prior year refunds/adjustments	\$ 5	\$ -	\$ -
Total Receipts, per the Agency's Records	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts, per the Agency's Records	\$ 5	\$ -	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
DEPOSITS INTO THE STATE TREASURY - CONTINUED**

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
School Technology Revolving Loan Fund - 569			
Receipts Sources:			
Loan repayments - principal	\$ 1,358	\$ 1,832	\$ 1,973
Loan repayments - interest	30	55	61
Interest	1	2	-
Total Receipts, per the Agency's Records	<u>\$ 1,389</u>	<u>\$ 1,889</u>	<u>\$ 2,034</u>
Receipts, per the Agency's Records	\$ 1,389	\$ 1,889	\$ 2,034
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,389</u>	<u>\$ 1,889</u>	<u>\$ 2,034</u>
Temporary Relocation Expenses Revolving Grant Fund - 605			
Receipts Sources:			
Loan repayments - principal	\$ 13	\$ 10	\$ 11
Prior year refunds/adjustments	-	-	43
Total Receipts, per the Agency's Records	<u>\$ 13</u>	<u>\$ 10</u>	<u>\$ 54</u>
Receipts, per the Agency's Records	\$ 13	\$ 10	\$ 54
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 13</u>	<u>\$ 10</u>	<u>\$ 54</u>
State Charter School Commission Fund - 674			
Receipts Sources:			
Charter School Authorization Fee	\$ 859	\$ 1,043	\$ 999
Total Receipts, per the Agency's Records	<u>\$ 859</u>	<u>\$ 1,043</u>	<u>\$ 999</u>
Receipts, per the Agency's Records	\$ 859	\$ 1,043	\$ 999
Deposits in Transit, Beginning of the Fiscal Year	-	17	-
Deposits in Transit, End of the Fiscal Year	-	-	17
Deposits, Recorded by the State Comptroller	<u>\$ 859</u>	<u>\$ 1,060</u>	<u>\$ 982</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
DEPOSITS INTO THE STATE TREASURY - CONTINUED**

SCHEDULE 5

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
Personal Property Replacement Tax Fund - 802			
Receipts Sources:			
Prior year refunds/adjustments	\$ 23	\$ 53	\$ 91
Total Receipts, per the Agency's Records	\$ 23	\$ 53	\$ 91
Receipts, per the Agency's Records	\$ 23	\$ 53	\$ 91
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ 23	\$ 53	\$ 91
GRAND TOTAL ALL FUNDS			
Receipts, per the Agency's Records	\$ 2,269,158	\$ 2,276,134	\$ 2,199,026
Deposits in Transit, Beginning of the Fiscal Year	475	547	418
Deposits in Transit, End of the Fiscal Year	2	475	547
Deposits, Recorded by the State Comptroller	\$ 2,269,631	\$ 2,276,206	\$ 2,198,897

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2020**

SCHEDULE 6

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2020					
Property					
Land and land improvements	\$ 1,063	\$ -	\$ -	\$ -	\$ 1,063
Building and building improvements	436	-	-	-	436
Equipment	10,450	290	1,675	(383)	8,682
Total	<u>\$ 11,949</u>	<u>\$ 290</u>	<u>\$ 1,675</u>	<u>\$ (383)</u>	<u>\$ 10,181</u>
FISCAL YEAR 2019					
Property					
Land and land improvements	\$ 1,063	\$ -	\$ -	\$ -	\$ 1,063
Building and building improvements	436	-	-	-	436
Equipment	9,806	2,234	907	(683)	10,450
Total	<u>\$ 11,305</u>	<u>\$ 2,234</u>	<u>\$ 907</u>	<u>\$ (683)</u>	<u>\$ 11,949</u>

Note 1: These balances are obtained from the Agency's records and have been reconciled to the Agency's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the years ended June 30, 2020 and 2019.

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

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
SCHEDULE OF INDIRECT COST REIMBURSEMENTS**

SCHEDULE 7

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
STATE TREASURY FUNDS			
Special Purpose Fund - 144			
Indirect Cost Rate	22.2%	27.7%	27.6%
Beginning Fund Balance	\$ 9,810	\$ 8,715	\$ 4,481
New Indirect Cost Claims			
Program expense - education	5,817	3,024	3,240
Indirect Cost Reimbursements Received	7,212	4,119	7,474
Ending Fund Balance	<u>\$ 11,205</u>	<u>\$ 9,810</u>	<u>\$ 8,715</u>

Note 1: The Agency negotiates indirect cost reimbursement rates with the U.S. Department of Education, 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 Agency's federal grant programs is calculated based on expenditures incurred for the programs.

Note 3: Indirect cost reimbursements are primarily Letter of Credit draw downs of federal funds deposited directly into the General Revenue Fund, S.B.E. Special Purpose Trust Fund, and the S.B.E. Federal Agency Services Fund, Department of Agriculture and Department of Education Funds in the State treasury. "Fund Balance" represents the amount of cash available at June 30 from previously drawn indirect cost funds.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(UNAUDITED)

Functions

The Illinois State Board of Education (Agency) is organized to provide leadership, assistance, resources, and advocacy so that every student is prepared to succeed in careers and postsecondary education and to share accountability for doing so with districts and schools. Its powers and duties are described in detail at School Code 105 ILCS 5/1A and 105 ILCS 5/2 and Article X of the Constitution of the State of Illinois.

The Agency is responsible for matters related to public schools and select private schools, serving students from pre-school through secondary school and career and technical education. In support of these responsibilities, the Agency is required to analyze the present and future aims, needs, and requirements of education in the State.

The governing board of the Illinois State Board of Education (Board) consists of nine members who are appointed by the Governor with the consent of the Senate. Board members serve four-year terms, with membership limited to two consecutive terms. Through this nine-member board, the Agency sets state educational policies and guidelines for public schools – preschool through grade 12 – as well as for career and technical education. The Board analyzes the goals, needs, and requirements of education, and recommends legislation to the General Assembly for the benefit of the more than 2 million students in Illinois public schools.

The Governor, with the advice and consent of the Senate, appoints the Chair of the State Board of Education. The current chair is Darren Reisburg. The Board appoints the State Superintendent of Education. The current State Superintendent of Education, Dr. Carmen Ayala, was appointed to the position on March 1, 2019.

Planning

The Illinois State Board of Education, in partnership with statewide stakeholders, has been working diligently to redefine the Agency mission, vision, equity statement, and goals as the state's preK-12 education agency, as well as developing the plan for achieving those goals. The Agency's Strategic Plan is a roadmap that will chart the path forward for ISBE over the next several years.

During the three-phase strategic planning process, feedback has been collected via regional stakeholder meetings from seven locations around the state, including a session held in Spanish. Additionally, feedback was collected from an online survey to help determine the appropriate strategies and metrics to ensure we are equipping each and every child with the knowledge and skills they need to thrive.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OPERATIONS - CONTINUED
For the Two Years Ended June 30, 2020**

(UNAUDITED)

The Agency is now in Phase 3 of the process where final revisions are being made to the Strategic Plan based on feedback from the Board and stakeholders. The Board adopted the new Agency Strategic Plan at the November 18, 2020, Board Meeting.

Vision:

Each and every child is equipped to make meaningful contributions to society and live life to its fullest potential.

Mission:

Provide each and every child with a safe and healthy learning environment, great educators, and equitable opportunities by practicing data-informed stewardship of resources and policy development, working in partnership with educators, families, and stakeholders.

Equity Statement:

Illinois has an urgent and collective responsibility to achieve educational equity by ensuring that all policies, programs, and practices affirm the strengths that each and every child brings within their diverse backgrounds and life experiences, and by delivering the comprehensive supports, programs, and educational opportunities they need to succeed.

Goal 1: Student Learning. Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.

Goal 2: Learning Conditions. All districts and schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every student.

Goal 3: Elevating Educators. Illinois' diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their effectiveness in providing each and every child a high-quality education that meets their needs.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
STATE CHARTER SCHOOL COMMISSION
For the Three Years Ended June 30, 2020**

(UNAUDITED)

Effective January 25, 2013, the School Code (Code) (105 ILCS 5/27A-7.5) established the State Charter School Commission (Commission) as an independent commission consisting of nine members with statewide chartering jurisdiction and authority. The Commission was under the State Board of Education (Board) for administrative purposes and the Board provided administrative support to the Commission as needed.

The Commission was responsible for authorizing high-quality charter schools throughout the State, particularly schools designed to expand opportunities for at-risk students. In particular, the Commission was responsible for: managing any and all appeals timely filed from charter proposal denials in a variety of circumstances; authorizing and managing any charter schools either created by granting an appeal and/or charter schools transferred to the Commission by the Board; filing a biennial report regarding charter authorizing best practices; and modeling best practices for the State of Illinois.

The Commission was authorized to raise funds to support Commission work in two ways: (1) by charging an authorizer fee to the schools it supervises (the Commission was allowed by law to charge up to 3%) and (2) by seeking charitable contributions. These revenues were deposited into the State Charter School Commission Fund (Fund 674).

See page 93 for the Comparative Schedule of Cash Receipts and Deposits into the State Treasury for Fund 674 receipts for the years ended June 30, 2020, 2019, and 2018.

The School Code (105 ILCS 5/27A-7.5(g)) also stated that funds or spending authority for the operation and administrative costs of the commission were to be appropriated to the Board in a separate line item. During Fiscal Years 2020, 2019, and 2018, the Agency received a separate appropriation for the State Charter School Commission Fund (Fund 674) to be used for all costs associated with the Commission. See page 88 for the Comparative Schedule of Appropriations, Expenditures, and Lapsed Balances for Fund 674 expenditures against the Agency's appropriations.

The Commission was abolished as of July 1, 2020. On that date, all of the powers, duties, assets, liabilities, contracts, property, records, and pending business of the Commission were transferred to the Board. Any remaining funds in Fund 674 were transferred to Fund 144.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(UNAUDITED)

The expenditures for the Agency's operating divisions are financed by appropriations from various funds. The Comparative Schedule of Net Appropriations, Expenditures, and Reappropriated/Lapsed Balances compares expenditures by appropriated line items, fund and program for the fiscal years ended June 30, 2020, 2019, and 2018. The Agency's explanations for significant fluctuations in expenditures (changes of \$1,000,000 and 10% or greater) are detailed below.

Fiscal Year 2020 Compared to Fiscal Year 2019

Drivers Education Fund - 031

Awards and Grants

The decrease of \$2.7 million (15%) in spending from FY19 to FY20 was due to the decrease in General State Aid appropriations.

School Construction Fund - 143

Awards and Grants

The increase of \$3.7 million (100%) in spending from FY19 to FY20 was due to expenditures incurred by school districts for maintenance projects in FY20. There was no spending for this program in FY19.

S.B.E. Special Purpose Trust Fund - 144

Lump Sum and Other Purposes

The decrease of \$4.0 million (37%) in spending from FY19 to FY20 was primarily due to the end of the Early Childhood grant from the Department of Human Services in FY19.

S.B.E. Federal Department of Agriculture Fund - 410

Personal Services

Due to how funds were appropriated in FY20, personal services were included in lump sum. However, in FY20, total personal services were \$2.8 million, an increase of \$0.1 million from FY19, which was not a significant increase.

Contractual Services

Due to how funds were appropriated in FY20, contractual services were included in lump sum. However, in FY20, total contractual services were \$5.2 million, an increase of \$0.9 million from FY19, which was not a significant increase.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED
For the Two Years Ended June 30, 2020

(UNAUDITED)

Lump Sum and Other Purposes

The increase of \$9.9 million (100%) was due to how funds were appropriated in FY20 to include all line items within the lump sum category. Significant increases or decreases did not occur within each line item.

S.B.E. Federal Agency Services Fund - 560

Awards and Grants

The increase of \$1.6 million (58%) in spending from FY19 to FY20 was primarily due to the Preschool Birth to Five Development grant which was new in FY20.

S.B.E. Federal Department of Education Fund - 561

Personal Services

Due to how funds were appropriated in FY20, personal services were included in lump sum. However, in FY20, total personal services were \$6.7 million, an increase of \$0.9 million from FY19, which was not a significant increase.

Group Insurance

Due to how funds were appropriated in FY20, group insurance was included in lump sum. However, in FY20, total group insurance was \$1.8 million, which was the same as FY19.

Contractual Services

Due to how funds were appropriated in FY20, contractual services were included in lump sum. However, in FY20, total contractual services were \$14.5 million, an increase of \$4.0 million (38%) from FY19, which was due to an increase in spending on Individuals with Disabilities Education Act (IDEA) grant programs and State assessments.

Awards and Grants

The increase of \$156.6 million (11%) in spending from FY19 to FY20 was primarily due to a new General State Aid appropriation. The Agency received special funding in FY20 for the Elementary & Secondary School Emergency Relief Fund related to COVID-19 to be disbursed to Local Education Agencies (LEAs). There was no program available in FY19.

Lump Sum and Other Purposes

The increase of \$10.5 million (75%) in spending from FY19 to FY20 was primarily due to an increase in spending for Title I, II, III and IV programs and IDEA grant programs as a result of the Ordinary and Contingent Expense appropriation that was a new appropriation in FY20.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED
For the Two Years Ended June 30, 2020

(UNAUDITED)

School Infrastructure Fund - 568

Awards and Grants

The increase of \$33.1 million (100%) in spending from FY19 to FY20 was due to the Agency awarding grants to school districts, totaling \$ 32.3 million, in FY20. There was no spending for this program in FY19.

Fund for the Advancement of Education - 640

Awards and Grants

The increase of \$97.3 million (15%) in spending from FY19 to FY20 was due to the General State Aid appropriations increase of \$97.3 million.

Fiscal Year 2019 Compared to Fiscal Year 2018

General Revenue Fund - 001

Lump Sum and Other Purposes

The decrease of \$9.5 million (13%) in spending from FY18 to FY19 was primarily due to a change in cost allocation between State and Federal funding for student assessments.

S.B.E. Special Purpose Trust Fund - 144

Lump Sum and Other Purposes

The increase of \$6.7 million (169%) in spending from FY18 to FY19 was due to Department of Human Services grants to the Agency to fund Early Childhood programs.

S.B.E. Federal Department of Agriculture Fund - 410

Contractual Services

The decrease of \$1.7 million (28%) in spending from FY18 to FY19 was primarily due to the program to assist schools in implementing new U.S. Department of Agriculture (USDA) requirements winding down in FY19.

S.B.E. Federal Agency Services Fund - 560

Awards and Grants

The decrease of \$2.4 million (46%) in spending from FY18 to FY19 was primarily due to a decrease in spending on abstinence education.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED
For the Two Years Ended June 30, 2020

(UNAUDITED)

S.B.E. Federal Department of Education Fund - 561

Lump Sum and Other Purposes

The increase of \$9.1 million (185%) in spending from FY18 to FY19 was due to a change in cost allocation between State and Federal funding for student assessments.

School Technology Revolving Loan Fund - 569

Awards and Grants

The decrease of \$1.8 million (80%) in spending from FY18 to FY19 was due to the decrease in the number of awarded loans in FY19.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(UNAUDITED)

To analyze cash receipts, the Comparative Schedule of Cash Receipts and Deposits into the State Treasury was utilized to identify significant fluctuations in Agency cash receipts by fund and by source for the fiscal years ended June 30, 2020, 2019, and 2018. The Agency's explanations for significant fluctuations in receipts (changes of \$1,000,000 and 10% or greater) are detailed below.

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund - 001

Prior Year Refunds/Adjustments

The decrease of \$2.8 million (19%) was primarily due to the decrease in refunds on Early Childhood Block Grants and After School Program Grants. The decrease in refunds on Early Childhood Block Grants was primarily due to timeliness in the release of State General Revenue Funds, resulting in fewer not-for-profits ceasing operations prior to the end of the current fiscal year. The primary contributing factor to the decrease in refunds on After School Program Grants was primarily due to timing in the release of the grants.

S.B.E. Special Purpose Trust Fund -144

U.S. Department of Education

The increase of \$3.8 million (100%) was primarily due to timing of a transfer between U.S. Department of Education and U.S. Department of Agriculture receipts and increased drawdowns of federal indirect cost recoveries.

U.S. Department of Agriculture

The decrease of \$1.2 million (29%) was primarily due to decreased drawdowns of federal indirect cost recoveries.

Health and Human Services

The decrease of \$5.9 million (92%) was primarily due to the one-year grant received from the Department of Human Services for Early Childhood Education in fiscal year 2019 not being received again in fiscal year 2020.

Prior Year Refunds/Adjustments

The increase of \$1.0 million (20,380%) was primarily due to refunds received on the one-year Department of Human Services grant for Early Childhood Education. The amounts that were received as refunds were remitted back to the Department of Human Services per the grant agreement.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020

(UNAUDITED)

S.B.E. Federal Agency Services Fund - 560

Training School Health Personnel

The increase of \$3.1 million (86%) was primarily due to additional funding from the Preschool Development Grant Birth through Five, CFDA number 93.434.

Fiscal Year 2019 Compared to Fiscal Year 2018

General Revenue Fund - 001

Prior Year Refunds/Adjustments

The increase of \$2.3 million (19%) was primarily due to increased refunds on Early Childhood Block Grants and increased refunds on After School Program Grants. The primary contributing factor to the increase in refunds on Early Childhood Block Grants was some not-for-profits ceasing operations prior to the end of the fiscal year because of continued delays in the release of State General Revenue Funds. In addition, the increase is due to the teacher shortage. Some programs were unable to open classrooms because they did not have a qualified teacher, so they had to return the funds for those teacher salaries. The primary contributing factor for refunds on After School Program Grants was due to timing in the release of the grants.

S.B.E. Special Purpose Trust Fund - 144

U.S. Department of Education

The decrease of \$4.2 million (100%) was primarily due to timing of a transfer between U.S. Department of Education and U.S. Department of Agriculture receipts and decreased drawdowns of federal indirect cost recoveries.

Health and Human Services

The increase of \$6.4 million (100%) was primarily due to a new one-year grant received from the Department of Human Services for early childhood education.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(UNAUDITED)

The Schedule of Appropriations, Expenditures, and Reappropriated/Lapsed Balances is presented on pages 75 to 82. The following are explanations obtained from Agency Officials for significant Lapse Period spending (\$1,000,000 and 10% or greater).

Fiscal Year 2020

General Revenue Fund - 001

Lump Sum and Other Purposes

The significant Lapse Period expenditures totaling \$10.4 million pertain to payments of various contracts for services performed prior to June 30, 2020 for student assessments and administrative expenses. As the vendors did not bill the Agency for the services until July and August 2020, these vouchers were processed during the Lapse Period.

S.B.E. Special Purpose Trust Fund - 144

Lump Sum and Other Purposes

The significant Lapse Period expenditures totaling \$1.5 million resulted primarily from excess childhood grant funds being returned to the Department of Human Services based on the grant agreement.

S.B.E. Federal Department of Education Fund - 561

Awards and Grants

The significant Lapse Period expenditures totaling \$269.8 million primarily relate to payments to Local Education Agencies (LEAs) for services performed before June 30 and processed during the Lapse Period, which are mostly for the Special Education - Preschool Grants program, the Title I - Low Income program, and the Early Childhood Block grant program. As the LEAs have until July 20th to complete and submit June 30th expenditure reports to the Agency, the Agency processes the June 30th expenditures reports during the Lapse Period. The significant Lapse Period expenditures are also due to \$123.7 million for payments to LEAs for services performed before June 30th and processed during the Lapse Period, which are COVID-19 related. As the LEAs have until July 20th to complete and submit June 30th expenditure reports to the Agency, the Agency processes the June 30th expenditures reports during the Lapse Period.

Lump Sum and Other Purposes

The significant Lapse Period expenditures totaling \$2.5 million is a result of payments of various contracts for services performed prior to June 30, 2020, which are mostly for the Title I Grants to Local Educational Agencies program, the Special Education - Grants to States program, and the Supporting Effective Instruction State Grants program. As the vendors did not bill the Agency for the services until July and August 2020, these vouchers were processed during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING - CONTINUED
For the Two Years Ended June 30, 2020

(UNAUDITED)

Fiscal Year 2019

General Revenue Fund - 001

Lump Sum and Other Purposes

The significant Lapse Period expenditures totaling \$12.9 million pertain to payments of various contracts for services performed prior to June 30, 2019 for student assessments and administrative expenses. As the vendors did not bill the Agency for the services until July and August 2019, these vouchers were processed during the Lapse Period.

S.B.E. Federal Department of Education Fund - 561

Awards and Grants

The significant Lapse Period expenditures totaling \$284.3 million primarily relate to payments to Local Education Agencies (LEAs) for services performed before June 30th and processed during the Lapse Period, which are mostly for the Title I Grants to Local Educational Agencies program, the Special Education - Grants to States program, and the Supporting Effective Instruction State Grants program. As the LEAs have until July 20th to complete and submit June 30th expenditure reports to the Agency, the Agency processes the June 30th expenditures reports during the Lapse Period.

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
NUMBER OF EMPLOYEES**

(UNAUDITED)

For the Fiscal Year Ended June 30,

<u>DIVISIONS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
State Superintendent	27	24	22
Policy and Communications	12	8	10
Finance	52	54	55
Operations	52	54	41
Education	6	-	3
Operational Education - Teaching and Learning	45	45	41
Operational Education - Programs	65	55	53
Operational Education - Systems of Support	4	6	2
Operational Education - Regional Services	7	-	-
Operational Education - Regulatory Services	42	39	36
Operational Education - Safe & Healthy Climate	60	61	54
Research and Evaluation	63	56	62
	<u>435</u>	<u>402</u>	<u>379</u>

Note: The Agency underwent a reorganization of Divisions effective Fiscal Year 2020. The number of employees by division for Fiscal Year 2018 has been reclassified for consistency and comparability with Fiscal Years 2019 and 2020.

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL STATISTICS
For the Two Years Ended June 30, 2020
(UNAUDITED)

Number of Public School Districts, 2019-2020

	<u>Operating</u>	<u>Non-Operating</u>	<u>Other</u>	<u>Total</u>
Elementary (Pre K-8)	368	-	-	368
Secondary (9-12)	96	-	-	96
Unit	388	-	-	388
State-Operated	-	-	-	-
Total	<u>852</u>	<u>-</u>	<u>-</u>	<u>852</u>

Number of Public School Districts, 2018-2019

	<u>Operating</u>	<u>Non-Operating</u>	<u>Other</u>	<u>Total</u>
Elementary (Pre K-8)	368	-	-	368
Secondary (9-12)	96	-	-	96
Unit	388	-	-	388
State-Operated	-	-	-	-
Total	<u>852</u>	<u>-</u>	<u>-</u>	<u>852</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL STATISTICS - CONTINUED
For the Two Years Ended June 30, 2020**

(UNAUDITED)

Number of Public and Nonpublic Attendance Centers, 2019-2020

	Public	(1) Nonpublic	(2) Total
Elementary	2,437	697 (a)	3,134
Junior High	603	-	603
High School/Secondary	705	113	818
Unit	-	96	96
Special Education and Others	449	12	461
Total	<u>4,194</u>	<u>918</u>	<u>5,112</u>

(1) Includes Department of Corrections

(2) Voluntarily reported and registered with ISBE

(a) Includes Junior High

Number of Public and Nonpublic Attendance Centers, 2018-2019

	Public	(1) Nonpublic	(2) Total
Elementary	2,444	693 (a)	3,137
Junior High	604	-	604
High School/Secondary	705	113	818
Unit	-	94	94
Special Education and Others	410	15	425
Total	<u>4,163</u>	<u>915</u>	<u>5,078</u>

(1) Includes Department of Corrections

(2) Voluntarily reported and registered with ISBE

(a) Includes Junior High

STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL STATISTICS - CONTINUED
For the Two Years Ended June 30, 2020

(UNAUDITED)

School Enrollment, 2019-2020

	Public	Nonpublic	⁽³⁾ Total	Percent
Elementary (Pre K-8)	1,349,530	142,459	1,491,989	69.5%
Secondary (9-12)	607,488 ^(b)	46,526 ^(b)	654,014	30.5%
Total	<u>1,957,018</u>	<u>188,985</u>	<u>2,146,003</u>	<u>100.0%</u>
Percent	<u>91.2%</u>	<u>8.8%</u>		

⁽³⁾ Nonpublic schools reported data on a voluntary basis

^(b) Includes ungraded students

School Enrollment, 2018-2019

	Public	Nonpublic	⁽³⁾ Total	Percent
Elementary (Pre K-8)	1,372,787	149,581	1,522,368	69.7%
Secondary (9-12)	611,732 ^(b)	48,859 ^(b)	660,591	30.3%
Total	<u>1,984,519</u>	<u>198,440</u>	<u>2,182,959</u>	<u>100.0%</u>
Percent	<u>90.9%</u>	<u>9.1%</u>		

⁽³⁾ Nonpublic schools reported data on a voluntary basis

^(b) Includes ungraded students

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL STATISTICS - CONTINUED
For the Two Years Ended June 30, 2020**

(UNAUDITED)

Racial - Ethnic Distribution of Statewide Public School Enrollment, 2019-2020

	Students	Percent
White Non-Hispanic	929,443	47.5%
Black Non-Hispanic	324,212	16.6%
Hispanic	519,982	26.6%
Asian	102,732	5.2%
American Indian-Alaskan	4,936	0.2%
Hawaiian or Other Pacific Islander	2,035	0.1%
Multi Racial	73,678	3.8%
Total	1,957,018	100.0%
Total Percent of minority students		52.5%

Racial - Ethnic Distribution of Statewide Public School Enrollment, 2018-2019

	Students	Percent
White Non-Hispanic	944,451	47.6%
Black Non-Hispanic	331,838	16.7%
Hispanic	523,306	26.4%
Asian	102,113	5.1%
American Indian-Alaskan	5,067	0.3%
Hawaiian or Other Pacific Islander	2,061	0.1%
Multi Racial	75,683	3.8%
Total	1,984,519	100.0%
Total Percent of minority students		52.4%

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL STATISTICS - CONTINUED
For the Two Years Ended June 30, 2020**

(UNAUDITED)

Public Secondary School Dropouts by Gender and Ethnicity, 2019-2020

	Female	Male	Total
White Non-Hispanic	3,297	4,358	7,655
Black Non-Hispanic	2,795	3,702	6,497
Hispanic	2,590	3,831	6,421
Asian	205	252	457
American Indian-Alaskan	32	50	82
Hawaiian or Other Pacific Islander	13	15	28
Multi Racial	353	465	818
Total	9,285	12,673	21,958

Public Secondary School Dropouts by Gender and Ethnicity, 2018-2019

	Female	Male	Total
White Non-Hispanic	4,660	3,623	8,283
Black Non-Hispanic	4,790	3,747	8,537
Hispanic	4,885	3,240	8,125
Asian	302	215	517
American Indian-Alaskan	63	41	104
Hawaiian or Other Pacific Islander	24	14	38
Multi Racial	468	422	890
Total	15,192	11,302	26,494

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessment and Accountability			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>111</u>	<u>187</u>	<u>100</u>
Total	<u><u>111</u></u>	<u><u>187</u></u>	<u><u>100</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>3,781</u>	<u>6,560</u>	<u>3,931</u>
Total Costs	<u><u>\$ 3,781</u></u>	<u><u>\$ 6,560</u></u>	<u><u>\$ 3,931</u></u>
CTE and Innovation			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>199</u>	<u>168</u>	<u>167</u>
Total	<u><u>199</u></u>	<u><u>168</u></u>	<u><u>167</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>6,301</u>	<u>5,427</u>	<u>5,244</u>
Total Costs	<u><u>\$ 6,301</u></u>	<u><u>\$ 5,427</u></u>	<u><u>\$ 5,244</u></u>
Curriculum and Instruction			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>359</u>	<u>409</u>	<u>25</u>
Total	<u><u>359</u></u>	<u><u>409</u></u>	<u><u>25</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>11,464</u>	<u>12,543</u>	<u>725</u>
Total Costs	<u><u>\$ 11,464</u></u>	<u><u>\$ 12,543</u></u>	<u><u>\$ 725</u></u>
Data Analysis and Research			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>63</u>	<u>15</u>	<u>57</u>
Total	<u><u>63</u></u>	<u><u>15</u></u>	<u><u>57</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>2,403</u>	<u>523</u>	<u>2,258</u>
Total Costs	<u><u>\$ 2,403</u></u>	<u><u>\$ 523</u></u>	<u><u>\$ 2,258</u></u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME - CONTINUED**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Data Strategies and Analytics			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>121</u>	<u>64</u>	<u>34</u>
Total	<u><u>121</u></u>	<u><u>64</u></u>	<u><u>34</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>3,697</u>	<u>1,871</u>	<u>1,195</u>
Total Costs	<u><u>\$ 3,697</u></u>	<u><u>\$ 1,871</u></u>	<u><u>\$ 1,195</u></u>
Early Childhood			
Overtime Hours Paid	23	-	60
Compensatory Hours Granted	<u>281</u>	<u>318</u>	<u>459</u>
Total	<u><u>304</u></u>	<u><u>318</u></u>	<u><u>519</u></u>
Value of Overtime Hours Paid	\$ 479	\$ -	\$ 1,860
Value of Compensatory Hours Granted	<u>8,192</u>	<u>9,433</u>	<u>12,426</u>
Total Costs	<u><u>\$ 8,671</u></u>	<u><u>\$ 9,433</u></u>	<u><u>\$ 14,286</u></u>
Educator Effectiveness			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>380</u>	<u>99</u>	<u>78</u>
Total	<u><u>380</u></u>	<u><u>99</u></u>	<u><u>78</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>7,482</u>	<u>2,537</u>	<u>1,869</u>
Total Costs	<u><u>\$ 7,482</u></u>	<u><u>\$ 2,537</u></u>	<u><u>\$ 1,869</u></u>
English Learners			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>101</u>	<u>84</u>	<u>169</u>
Total	<u><u>101</u></u>	<u><u>84</u></u>	<u><u>169</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>3,228</u>	<u>2,902</u>	<u>5,513</u>
Total Costs	<u><u>\$ 3,228</u></u>	<u><u>\$ 2,902</u></u>	<u><u>\$ 5,513</u></u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME - CONTINUED**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Facility Management			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	245	124	3
Total	<u>245</u>	<u>124</u>	<u>3</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	5,257	2,576	89
Total Costs	<u>\$ 5,257</u>	<u>\$ 2,576</u>	<u>\$ 89</u>
Federal and State Monitoring			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	-	-	2
Total	<u>-</u>	<u>-</u>	<u>2</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	-	55
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55</u>
Finance and Fiscal Support Services			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	23	13	3
Total	<u>23</u>	<u>13</u>	<u>3</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	553	299	54
Total Costs	<u>\$ 553</u>	<u>\$ 299</u>	<u>\$ 54</u>
Funding and Disbursements			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	156	202	121
Total	<u>156</u>	<u>202</u>	<u>121</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	6,148	7,660	4,548
Total Costs	<u>\$ 6,148</u>	<u>\$ 7,660</u>	<u>\$ 4,548</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME - CONTINUED**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Information Systems			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	-	114	46
Total	<u>-</u>	<u>114</u>	<u>46</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	3,669	1,404
Total Costs	<u>\$ -</u>	<u>\$ 3,669</u>	<u>\$ 1,404</u>
Internal and External Communications			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	182	179	67
Total	<u>182</u>	<u>179</u>	<u>67</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	5,023	5,777	2,181
Total Costs	<u>\$ 5,023</u>	<u>\$ 5,777</u>	<u>\$ 2,181</u>
Legal			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	69	30	6
Total	<u>69</u>	<u>30</u>	<u>6</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	2,103	745	169
Total Costs	<u>\$ 2,103</u>	<u>\$ 745</u>	<u>\$ 169</u>
Nutrition			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	655	481	598
Total	<u>655</u>	<u>481</u>	<u>598</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	21,026	14,725	19,133
Total Costs	<u>\$ 21,026</u>	<u>\$ 14,725</u>	<u>\$ 19,133</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME - CONTINUED**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Operations and Professional Capital			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>4</u>	<u>17</u>	<u>51</u>
Total	<u>4</u>	<u>17</u>	<u>51</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>106</u>	<u>509</u>	<u>2,044</u>
Total Costs	<u>\$ 106</u>	<u>\$ 509</u>	<u>\$ 2,044</u>
Partnership and Secondary Transformation			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>-</u>	<u>2</u>	<u>5</u>
Total	<u>-</u>	<u>2</u>	<u>5</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>-</u>	<u>62</u>	<u>149</u>
Total Costs	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 149</u>
Regulatory Support and Wellness			
Overtime Hours Paid	-	1	-
Compensatory Hours Granted	<u>432</u>	<u>343</u>	<u>365</u>
Total	<u>432</u>	<u>344</u>	<u>365</u>
Value of Overtime Hours Paid	\$ -	\$ 15	\$ -
Value of Compensatory Hours Granted	<u>13,370</u>	<u>10,324</u>	<u>11,843</u>
Total Costs	<u>\$ 13,370</u>	<u>\$ 10,340</u>	<u>\$ 11,843</u>
School Business Services			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>81</u>	<u>126</u>	<u>105</u>
Total	<u>81</u>	<u>126</u>	<u>105</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>3,180</u>	<u>4,857</u>	<u>4,052</u>
Total Costs	<u>\$ 3,180</u>	<u>\$ 4,857</u>	<u>\$ 4,052</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME - CONTINUED**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Special Education Administration and Services			
Overtime Hours Paid	3	-	-
Compensatory Hours Granted	560	347	236
Total	<u>563</u>	<u>347</u>	<u>236</u>
Value of Overtime Hours Paid	\$ 46	\$ -	\$ -
Value of Compensatory Hours Granted	19,694	12,129	7,755
Total Costs	<u>\$ 19,740</u>	<u>\$ 12,129</u>	<u>\$ 7,755</u>
State Superintendent			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	-	6	-
Total	<u>-</u>	<u>6</u>	<u>-</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	-	199	-
Total Costs	<u>\$ -</u>	<u>\$ 199</u>	<u>\$ -</u>
Technology Support and Infrastructure			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	472	185	135
Total	<u>472</u>	<u>185</u>	<u>135</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	18,209	8,211	5,074
Total Costs	<u>\$ 18,209</u>	<u>\$ 8,211</u>	<u>\$ 5,074</u>
Title Grant Administration and Fed Liaison			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	41	112	46
Total	<u>41</u>	<u>112</u>	<u>46</u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	1,134	2,953	1,345
Total Costs	<u>\$ 1,134</u>	<u>\$ 2,953</u>	<u>\$ 1,345</u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANALYSIS OF OVERTIME AND COMPENSATORY TIME - CONTINUED**

(UNAUDITED)

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Charter Schools			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>9</u>	<u>-</u>	<u>-</u>
Total	<u><u>9</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>221</u>	<u>-</u>	<u>-</u>
Total Costs	<u><u>\$ 221</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ROE/ISC			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>28</u>	<u>-</u>	<u>-</u>
Total	<u><u>28</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>976</u>	<u>-</u>	<u>-</u>
Total Costs	<u><u>\$ 976</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Education			
Overtime Hours Paid	-	-	-
Compensatory Hours Granted	<u>7</u>	<u>-</u>	<u>-</u>
Total	<u><u>7</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Value of Overtime Hours Paid	\$ -	\$ -	\$ -
Value of Compensatory Hours Granted	<u>197</u>	<u>-</u>	<u>-</u>
Total Costs	<u><u>\$ 197</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
GRAND TOTAL - ALL DIVISIONS			
Overtime Hours Paid	26	1	60
Compensatory Hours Granted	<u>4,576</u>	<u>3,622</u>	<u>2,875</u>
Total	<u><u>4,602</u></u>	<u><u>3,623</u></u>	<u><u>2,935</u></u>
Value of Overtime Hours Paid	\$ 526	\$ 15	\$ 1,860
Value of Compensatory Hours Granted	<u>143,746</u>	<u>116,493</u>	<u>93,056</u>
Total Costs	<u><u>\$ 144,272</u></u>	<u><u>\$ 116,508</u></u>	<u><u>\$ 94,916</u></u>

**STATE OF ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
For the Two Years Ended June 30, 2020**

(UNAUDITED)

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020, through June 30, 2020. These proclamations allowed the Agency 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 2020

The Agency had four emergency purchases related to the COVID-19 pandemic in Fiscal Year 2020.

Personal Protective Equipment

The Agency identified a need for sanitization cleaning in both of its facilities to thwart the spread of COVID-19. The Agency ultimately paid its vendor, Peerless Cleaners, \$44,630 for the cleaning.

The Agency identified a need for sanitizing supplies for its employees to hinder the spread of COVID-19. The Agency ultimately paid its vendor, Chicago Green Office, \$22,212 to obtain the supplies.

The Agency identified a need for personal protective equipment to deter the spread of COVID-19. The Agency ultimately paid its vendor, Chicago Green Office, \$10,530 to obtain this equipment.

Software Licenses

The Agency identified a need for GoToWebinar software licenses to ensure all school districts could be kept apprised of the remote learning and return to school recommendations. The Agency ultimately paid its vendor, National Tek Services, \$10,557 to obtain these licenses.

Fiscal Year 2019

The Agency did not have any emergency purchases related to the COVID-19 pandemic during Fiscal Year 2019.