

March 2021

***Public Accountability Report:
Strengthening Transparency and Accountability of State Government through
Modernization***

Welcome to the Illinois Office of Comptroller's *Public Accountability Report* portal.

In its third year in this web-based portal, the *Public Accountability Report* allows taxpayers and policymakers to easily track the annual progress and performance of hundreds of state programs in a transparent manner with nearly 20 years of data while maximizing state resources and efficiency, and saving taxpayer dollars through the elimination of paper-based reports.

The fiscal year 2020 *Public Accountability Report* covers 79 participating state agencies and universities and summarizes 312 programs they administer. About \$84.0 billion, or 79%, of the \$106.1 billion in reported appropriated expenditures from all funds - not just the General Revenue Fund - occurred in these 79 agencies and universities.

Fiscal year 2020 began with optimism but ended with a global pandemic that dealt a severe blow to state finances. I stated at the outset of the pandemic that the IOC's immediate priority would be emergency funding for critical medical equipment and services necessary to combat the COVID-19 coronavirus. To provide greater transparency and to allow taxpayers and policymakers to track expenditures related to the pandemic, my office created a COVID-19 Response and Resources webpage. Through the end of fiscal year 2020, the IOC reported that more than \$744 million had been spent on COVID-19 coronavirus resources. A listing of COVID-19 coronavirus expenditures, which is continuously updated, is available on the IOC's Response and Resources webpage at <https://illinoiscomptroller.gov/covid19-information/>.

The COVID-19 coronavirus not only affected state finances in fiscal year 2020 but also impacted some state agencies and often stretched their resources.

Due to the pandemic, both Illinois state fairs were canceled. The Department of Agriculture reports this resulted in the loss of more than 650,000 expected fairgoers and \$7.5 million in expected revenues. (Though these fairs were to take place in August 2020 and September 2020, which is in fiscal year 2021, the Department of Agriculture reports on a "Fair Year" basis [October 1 through September 30] rather than July 1 through June 30 of the fiscal year.) The Department of Public Health reports the inspection of long-term care facilities was also impacted by the coronavirus, reporting only 1% of facilities in compliance at first certification visit.

Despite challenges faced by some agencies due to the coronavirus in fiscal year 2020, agencies overall reported meeting or even exceeding program goals, including at the Department of Public Health, which reported exceeding its fiscal year 2020 target for the

percentage of adolescents receiving HPV vaccinations. However, agencies project the coronavirus will pose greater challenges in fiscal year 2021.

I hope you find the fiscal year 2020 *Public Accountability Report* informative and useful. I encourage you to spend time navigating the report's web tool and uncover detailed data on Illinois' many programs and services.

Sincerely,

Susana A. Mendoza
Illinois State Comptroller

Introduction

The Public Accountability Report

Note: The fiscal year 2020 projections in this report, in general, are based on a fully appropriated fiscal year 2020 budget.

The Illinois Office of Comptroller places a priority on strong accountability of state government, not only through financial data but also by focusing on performance to help ensure taxpayer dollars are used wisely and effectively and for their intended purposes. This report contains data from 79 state agencies and universities summarizing various programs they administer during the 2020 fiscal year.

The format for the data received by state agencies and universities is Service Efforts (financial and other resources allocated to programs) and Accomplishments (quantifiable measurements of how well programs have realized their missions), also known as SEA reporting, as suggested by the Governmental Accounting Standards Board (GASB), the agency designated to set standards for financial reporting by state and local governments. The goal of SEA reporting is to improve financial reports by linking financial information with the performance (or results) of government programs.

The Goals of Public Accountability

Generally, the *Public Accountability Report* seeks to:

Make state government more results-oriented.

State agencies and universities should be judged on what they are accomplishing, rather than merely on the volume of their activities. SEA reporting enables agencies and universities to measure the effectiveness of the services they provide to taxpayers, and to gauge how their outcomes and efficiencies have changed over time and how they compare to other entities offering the same services.

Increase public awareness of the success of state government programs.

Budget and financial information have traditionally been available, while information about the success or failure of certain services or programs is harder to obtain. The ongoing goal of the *Public Accountability Report* is to make comprehensive information about the results of state government programs available to the public, policymakers, and budget experts annually in an understandable format.

Facilitate informed decision-making on the allocation of state resources.

A comprehensive review of the results attained by state government programs allows programs to be judged by the results they produce, which is important when determining the most efficient expenditure of taxpayer dollars when proposing and passing state budgets. SEA reporting reveals whether a program is performing to expectations as laid out in its mission and goals. Also, by comparing its resources and results to similar programs in other states or a national average (external

benchmarking), SEA reporting can provide guidance as to whether state programs are performing at standards and whether additional resources are warranted or necessary.

Increase public accessibility to information on state government programs.

Accountability requires providing to the public easily understood information on the activities of government. This report attempts to meet this goal.

The *Public Accountability Report* offers detailed information that goes beyond the typical financial data on the programs administered by agencies and universities for a better look at the effectiveness of state government and the degree of its accomplishments and possible shortcomings.

Reading the Public Accountability Report

The *Public Accountability Report* contains detailed information about programs administered by state agencies. The six sections in the report correspond to six functional areas. Each of the sections begins with an expenditure table and relevant statistics. In descending order based on fiscal year 2020 appropriated expenditures, agencies and programs are organized in the following areas:

- Human Services
- Government Services
- Education
- Infrastructure and Economic Development
- Public Safety
- Environment and Business Regulation

In general, service efforts are measured by the expenditures and the number of staff used for a program, and accomplishments are measured by various output, outcome, and efficiency indicators. The fiscal year 2020 *Public Accountability Report* presents information about state agencies and their programs in the following format:

I. Program Table

The first part is a table that summarizes all programs administered by the agency, along with the resources (or efforts), in terms of expenditures and staffing, dedicated to them.

II. Agency Narrative

The narrative gives readers a brief description of the agency's mission, organization, and performance. This overview helps to place program descriptions in context.

III. Data Table

This table may include the following information and data on respective programs:

- A *mission statement* giving a brief description of the purpose of the program
- *Program goals*, or broad statements of the overall outcomes that the program is designed to accomplish

- *Objectives* that provide measurable targets describing the results the program is expected to accomplish during the fiscal year
- *Input indicators* that measure the *effort* put into the program, usually measured by actual expenditures and staffing
- *Output indicators*, or activity measures, generally presenting the number of items or services produced
- *Outcome indicators*, or measures of how well the program has addressed the stated goals; in other words, the program's accomplishments
- *Efficiency/cost-effectiveness indicators*, which are measures of costs per unit of outputs or outcomes

Outcome indicators and *efficiency/cost-effectiveness indicators* may also include *external benchmarks*, or comparisons to similar programs in other states (or a national/regional average or ranking).

VALIDITY AND RELIABILITY OF SELF-REPORTED SEA INFORMATION

The SEA program information presented here is compiled by the state agencies and constitutes self-reporting to the Illinois Office of Comptroller under a format and standards established by the Illinois Office of Comptroller. While the Illinois Office of Comptroller has made efforts to obtain and report valid and reliable SEA information, the content is ultimately the responsibility of the agencies and universities. The reported performance data has not been audited, nor does it fall within the scope of the audit opinion. The information provided has been submitted by each agency and university unless explicitly noted otherwise. In some cases, the Illinois Office of Comptroller worked with agency staff to address inconsistencies in reported numbers.

Reporting Standards

Presently, no generally accepted standards have been set for this type of reporting. The evolving process of performance reporting in Illinois is a part of the larger process for setting standards in the future.

Currency of Performance Data

While the figures presented reflect current spending, collecting data and reporting the results or outcomes of government programs are ongoing and often take months or years to perform. Thus, some of the results reported here do not correlate to the year of spending. They do, however, provide a reflection of what the programs are accomplishing.