

May 2020

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

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

Here you will find the fiscal year 2019 report, the second year of the report to be exclusively digitized in a web-based portal. This format allows taxpayers and policymakers to more easily track the annual progress and performance of hundreds of state programs with nearly 20 years of data, while also saving taxpayer dollars.

Transparency brings accountability. The new digitized *Public Accountability Report* allows taxpayers, policymakers, researchers and the press to search and view financial data by agencies or program area and compare performance metrics and funding allocation year to year, taking a critical look at state programs to determine if taxpayer dollars are being used effectively.

The *Public Accountability Report* is designed to link the information from traditional financial reports of Illinois government to the performance of state programs. The reporting used in the *Public Accountability Report* reviews financial and other resources allocated to programs and how those resources have been used to accomplish the program's goals and objectives, providing information to state government officials and the public in a results-oriented manner.

The fiscal year 2019 *Public Accountability Report* covers 78 participating state agencies and universities and summarizes 293 programs they administer. About \$71.4 billion, or 72%, of the \$98.7 billion in reported appropriated expenditures from all funds – not just the General Revenue Fund – occurred in these 78 agencies and universities.

When the Governor and General Assembly approved Illinois' fiscal year 2019 budget, it marked the first time since the fiscal year 2015 budget (approved in May 2014) that the state's fiscal year would begin with a spending plan already in place. This was because the 736-day budget impasse that marred the state's fiscal condition did not end until several days into the 2018 fiscal year. As my office has outlined previously, the damaging effects of the impasse will continue to be felt for years to come.

In fiscal year 2019, the state continued the lengthy process of reversing the wreckage of the 2015-2017 budget impasse. With 262,480 tests reported, the Department of Public Health exceeded its projected number of children tested for blood lead poisoning by more than 2,000 in fiscal year 2019 and exceeded the number of 2018 tests by more than 40,000.

The Department of Healthcare and Family Services (HFS) reported that through cost-avoidance, it saved Illinois taxpayers more than \$529 million in fiscal year 2016, \$608 million in fiscal year 2017, \$660 million in fiscal year 2018, and \$681 million in fiscal year 2019. According to HFS, cost-

avoidance is a strategy recognized by the Centers for Medicare and Medicaid Services and is devised to make Medicaid the payer of last resort. Cost-avoided dollars are Medicaid savings, realized through the discovery of a private payer responsible for medical bills of medical assistance participants.

Though numbers in some programs damaged by the budget impasse were stronger in fiscal year 2019, other concerns remain. For example, while the number of monthly full-time equivalent employees in the Department of Children and Family Services' Protective Services Division increased by 211 between fiscal year 2017 and 2019, the number is still lower than it was in fiscal year 2012. Despite efforts in fiscal year 2019 to reverse cuts to the number of employees in this division, news stories in the past year highlight the never-ending need for greater resources to strengthen protections for children across the state.

I hope you find the fiscal year 2019 *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 2019 projections in this report, in general, are based on a fully appropriated fiscal year 2019 budget.

The Illinois Office of Comptroller places a priority on strong accountability of state government, not only in terms of traditional financial data but also by focusing on performance to help ensure taxpayer dollars are being used wisely and effectively and for their intended purposes. This report contains data from 78 state agencies and universities summarizing various programs they administer.

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 these requirements. The *Public Accountability Report* is available online at [illinoiscomptroller.gov](http://illinoiscomptroller.gov) within the “Find a Report” function.

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 the six functional areas. Each of the sections begins with an expenditure table and relevant statistics. In descending order based on fiscal year 2019 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 outcome, output, and efficiency indicators. The fiscal year 2019 *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.