

June 2019

Public Accountability Report:
A Fresh and Modern Look at Transparency and Accountability of State Government

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

I'm excited to present this report in its new web-based portal for fiscal year 2018, the first year of the report to be exclusively digitized. Earlier this year, my office launched the web portal to allow 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.

Between 1999 and 2018, the Illinois Office of Comptroller painstakingly compiled the more than 300-page *Public Accountability Report* from information reported by state agencies, a task requiring months of staff time and hundreds of staff hours. Furthermore, at one time, the Illinois Office of Comptroller spent thousands of dollars every year to publish and distribute the report. While those costs were cut significantly over the years, the digital report will eliminate future printing and mailing expenses while more effectively allocating office resources needed to compile, review, maintain and analyze state agency data.

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 2018 *Public Accountability Report* covers 76 participating state agencies and summarizes 205 programs they administer. About \$67.8 billion, or 86%, of the \$78.8 billion in reported appropriated expenditures from all funds – not just the General Revenue Fund – occurred in these 76 agencies.

The fiscal year 2018 budget approved on July 6, 2017, officially ended the budget impasse that plagued the state for 736 days in fiscal years 2016 and 2017, but it did not end the challenges the state faces and will continue to face recovering from the impasse. As my office has outlined previously, the damaging effects of the impasse will continue to be felt for years to come. In fiscal year 2018, recent budget struggles were evident in program statistics.

Too many stories reported in the past year about the tragic deaths, abuse or neglect of children monitored by the Department of Children and Family Services highlighted the severe needs of the agency and why more must be done to protect vulnerable children. While DCFS increased staff in fiscal year 2018, it still had fewer employees than it reported for fiscal year 2013. And at just more than \$117 million, spending for the department's Protective Services division was at its

lowest level since fiscal year 2006. Furthermore, the report notes the number of family reports and children investigated and the number of hotline calls increased significantly from fiscal year 2017, emphasizing the need for additional resources at the department.

Spending at the Department of Public Health for health protection programs was nearly 30% lower than the department's projections. The number of providers enrolled in the Vaccine for Children (VFC) Program was just 22% of the department's fiscal year 2018 goal of 4,000 provider enrollments, and the VFC decreased by more than 2,000 provider enrollments from the previous fiscal year.

This report also shows that while the goal of the Department of Human Services' Early Intervention program was to serve at least 14% of children under age 1 who have disabilities and developmental delays, the actual percentage achieved in fiscal year 2018 was less than 1.5%, while expenditures for the program declined by about \$13 million.

I hope you find the fiscal year *Public Accountability Report* informative and useful. I encourage you to spend time navigating the report's new 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 Office of the 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 76 state agencies summarizing various programs they administer.

The format for the data received by state agencies 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 should be judged on what they are accomplishing, rather than merely on the volume of their activities. SEA reporting enables agencies 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 come by. The longtime goal of the *Public Accountability Report* is to make comprehensive information about the results of state government programs available to the public and government officials 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 up 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 up to standard 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 and the opportunity to have input into decision-making. This report attempts to meet these requirements. The *Public Accountability Report* is available online at 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 these agencies for a better look at what state government is and is not accomplishing.

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 2018 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 2018 *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 that 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 Office of the Comptroller under a format and standards established by the Office of the Comptroller. While the Office of the Comptroller has made efforts to obtain and report valid and reliable SEA information, the content is ultimately the responsibility of the agencies. 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 unless explicitly noted otherwise. In some cases, the Office of the 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.