

## OFFICE OF THE COMPTROLLER

Susana A. Mendoza is the 10th State Comptroller of Illinois since the office was created in 1970 with adoption of the new Illinois State Constitution. Prior to 1970, the financial reporting functions of the state were the responsibility of the Auditor of Public Accounts, an office dating back to 1812 when Illinois first became a territory.

The Comptroller is the chief fiscal control officer for Illinois government, charged by the Constitution with maintaining the state's central fiscal accounts and ordering payments into and out of the appropriate funds.

But more than that, the office serves as a window into state government. It serves as the best source of information on the state's fiscal health — highlighting what bills are being paid and what state employees earn.

The Comptroller sits on the Illinois State Board of Investment, which manages the pension assets of the General Assembly, Judges' and State Employees' Retirement Systems. The Comptroller chairs the State Employees' Retirement System Board.

The Illinois Constitution empowers the Comptroller to record transactions, pre-audit expenditures and contracts, issue financial reports, and provide leadership on the fiscal affairs of the state. The office processes more than 16 million transactions annually and serves as a "fiscal watchdog" to ensure that all state payments meet the requirements of the law.

The Comptroller's primary focus is the management of state funds — revenue receipts and spending. The office provides current and accurate fiscal information to the Governor, the General Assembly, local government officials and the public. In addition, financial impact analyses and other studies are published to assist the Governor and lawmakers in making better budget decisions.

### Fiscal Leadership

In times of fiscal crisis — which Illinois was enduring when Mendoza first took office — the Comptroller serves a key role in deciding which bills get paid and which must wait.



Susana Mendoza is sworn in as the 10th State Comptroller with her husband, son and mother in attendance.



**Comptroller Susana Mendoza presents her proposed budget — the lowest for her office in 20 years — to the State Senate Appropriations Committee.**

While the state has emerged from the devastating budget impasse, Illinois still faces a substantial backlog of unpaid bills. Mendoza must continue to triage paying them, and she continues to prioritize paying core obligations, such as required pension payments and debt service, along with education funding and funding for programs that care for the state’s most vulnerable populations.

The Comptroller’s office provides meaningful and timely fiscal information to help state policymakers adopt effective policies. Comptroller Mendoza played a key role in ending the budget impasse by meeting with lawmakers to inform them of the state’s dire fiscal situation. The information helped convince legislators to override the former governor’s veto and end the state budget impasse — saving the state from having its credit rating downgraded to junk status. After a budget was in place, Mendoza pushed the former governor to refinance much of the states backlog of unpaid bills, which will save state taxpayers \$4 billion to \$6 billion.

Mendoza launched a Transparency Revolution with the passage of the Debt Transparency Act (DTA), opening the books, for the first time, to see how many old bills were at state agencies. The monthly reports required under the DTA revealed, for the first time, that the budget impasse cost taxpayers \$1 billion in late payment interest penalties. Her transparency efforts continued with the passage of the Truth in Hiring Act, which bars governors from hiding staff on state agency payrolls, and the Budgeting for Interest Act, which requires that governors show in their budget proposals how they intend to pay late payment interest penalties. She also passed legislation to shed light on the Vendor Payment Program, making information on lenders that profit from the state’s chronically late payments public for the first time.

The office continually seeks new ways to improve how it serves the public. Mendoza has updated and streamlined the Comptroller’s website, which allows taxpayers to click their way through everything from the state’s daily receipts and bill backlog numbers to state agency budgets and expenses. The website provides a state employees database, allowing taxpayers to view all public salaries and recent additions to Illinois’ payroll. Mendoza has also begun the process of updating the state’s payroll and accounting systems.

## Financial Reporting

The Comptroller's office is required to report periodically on the fiscal status of the state to the constitutional offices and the General Assembly. At the end of each year, the Comptroller's office prepares an account of the state's financial affairs called the *Comprehensive Annual Financial Report* (CAFR). The report is published according to generally accepted accounting principles and standards set by the Government Accounting Standards Board.

The Comptroller's office also publishes *Fiscal Focus*, a periodical magazine containing updates of key state fiscal facts and in-depth articles about timely issues. The annual *Illinois Traditional Budgetary Financial Report* provides summaries of revenues, expenditures and year-end balances by fund and category. The *Tax Expenditures Report* highlights state tax incentives, while the *Fiscal Responsibility Report Card* provides an annual report on the financial status of local governments in Illinois. Other annual financial reports prepared by the office include the *Appropriation Report*, *Detailed Annual Report of Revenues and Expenditures*, *Fee Imposition Report*, *Public Accountability Report*, *Locally Held Funds Report*, and the *Long-term Obligations Report*. Since adoption of the Illinois State Collection Act of 1986, the Office of the Comptroller has published the *Receivables Report*, a compilation of the state's receivables and an analysis of debt-collection efforts by agencies and the Comptroller's office.

The Comptroller continuously updates the status of the state's backlog of unpaid bills, which was just above \$5 billion in early 2021.

## Local Government Fiscal Accountability & Assistance

The Comptroller's office collects annual financial reports, audits and Tax Increment Finance (TIF) reports from approximately 5,200 local governments, as required by state statute. The office uses the information to produce an annual Fiscal Responsibility Report Card for the legislature. The information also informs the public about the fiscal health of their local government.

The office's website allows users to "follow the money" and search for annual financial reports, annual audits and TIF reports on any local government unit in Illinois in real time. This financial data previously was only available in print upon request.



Comptroller Susana Mendoza meets with seniors at Timberlake Estates in Springfield. Mendoza prioritizes state payments to supportive living providers.



**Comptroller Mendoza tours the Chicago Lighthouse, which offers vision care and social services to Illinois residents. Pictured with President and CEO Janet Szyk.**

The Illinois Local Debt Recovery Program allows the state to enter into partnerships with public entities to collect revenue owed to local governments.

The Smart Consumers Program assists Illinois residents in regaining their financial footing. Through the program, Illinois communities and organizations may schedule financial workshops hosted by the Comptroller's office. Workshops address everything from the tracking of daily expenses and budgeting to exploring credit card options and identity theft protection.

Smart Business Illinois teaches business owners about the Illinois certification and procurement process. This program provides counseling and guidance from leading executives and alerts members of state contract opportunities. It expands the state's contractor network, while helping our small and minority-owned businesses thrive.

### **Pre-need Funeral & Cemetery Licensing**

In addition to guarding the state's fiscal health and paying the bills, the Comptroller's office also exercises some limited oversight of the state's cemeteries. Specifically, the licensure of certain private cemeteries that accept care funds, as well as businesses such as cemeteries and funeral homes that sell pre-need funeral goods and services to consumers. Although the Comptroller's office has limited authority involving the death-care industry, staff members are available to assist consumers through a toll-free hotline at 877-203-3401.

### **Public Accountability & Service**

The Check for Cash Program assists taxpayers in determining if they are owed money by the state. Thousands of state checks payable to taxpayers go uncashed each year. Staff members are available to search for checks for individual taxpayers and put them on the path to reclaiming their money.

Comptroller Mendoza is committed to running the Office of Comptroller as a financial watchdog for the interests of Illinois citizens and to installing the most modern and transparent systems to make the state's financial information accessible to all.

## Comptroller's Staff Members



**Kevin Schoeben**  
*Assistant Comptroller  
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**Chris Belle**  
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**Eugene Oliver**  
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Chris Maley .....*Director; Research & Fiscal Reporting*  
 Andrew Ranck.....*Chief Economist; Director of Bonds*  
 Joshua Downen .....*Chief Information Officer*  
 Michelle Cusumano .....*Director, Human Resources*  
 Rosanna Barbaro-Flores.....*Director, Local Government Division*  
 Megan Seitzinger.....*Chief Procurement Officer*  
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