
REPORT DIGEST

ILLINOIS BOARD OF ADMISSIONS TO THE BAR

FINANCIAL AUDIT AND COMPLIANCE EXAMINATION

For the Two Years Ended:
September 30, 2009

Summary of Findings:

Total this audit 1

Total last audit 0

Repeated from last audit 0

Release Date:
July 22, 2010



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

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FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

- The Board presented their financial budget for their 2008 and 2009 projected revenues and expenses to the Board of Directors approximately five months after the fiscal years began.

{Expenditures and Activity Measures are summarized on the reverse page.}

ILLINOIS BOARD OF ADMISSIONS TO THE BAR
FINANCIAL AUDIT AND COMPLIANCE EXAMINATION
For The Years Ended September 30, 2009 and September 30, 2008

REVENUES AND EXPENSES	FY 2009	FY 2008	FY 2007
Total Revenue (accrual basis).....	\$3,148,176	\$3,338,311	\$3,557,836
Examination fees and other income	1,618,288	1,630,028	1,685,350
% of Total Revenue.....	51.40%	48.83%	47.37%
Character & Fitness Review Fees.....	1,234,150	1,221,100	1,428,250
% of Total Revenue.....	39.20%	36.58%	40.14%
Admission on Motion	64,800	91,200	97,600
% of Total Revenue.....	2.06%	2.73%	2.74%
Investment income.....	150,321	194,494	198,874
% of Total Revenue.....	4.77%	5.83%	5.59%
House Counsel & Credit Card fees	78,945	85,435	62,440
% of Total Revenue.....	2.51%	2.56%	1.76%
Gain on Investment/Disposition of Equipment	1,672	116,054	85,322
% of Total Revenue.....	0.06%	3.47%	2.40%
Total Expenses (accrual basis).....	\$3,321,046	\$3,209,115	\$3,129,715
Salaries, wages, and payroll taxes	1,181,156	1,048,630	948,604
% of Total Expenses	35.57%	32.68%	30.31%
Proctors	183,967	177,615	170,739
% of Total Expenses	5.54%	5.53%	5.46%
Examinations purchased.....	313,155	302,544	371,091
% of Total Expenses	9.43%	9.43%	11.86%
Examination grading	234,182	231,125	251,803
% of Total Expenses	7.05%	7.20%	8.04%
Examination administration.....	411,490	395,805	350,943
% of Total Expenses	12.39%	12.33%	11.21%
Admission ceremony	96,163	50,442	43,532
% of Total Expenses	2.90%	1.57 %	1.39%
Occupancy costs	65,033	70,423	58,848
% of Total Expenses	1.96%	2.19%	1.88%
Insurance.....	174,700	176,698	190,105
% of Total Expenses	5.26%	5.51%	6.07%
General operating	521,073	606,740	594,286
% of Total Expenses	15.69%	18.91%	18.99%
Retirement contract	0	8,777	26,332
% of Total Expenses	0.0%	.27%	.84%
Miscellaneous expense	110,739	108,941	70,324
% of Total Expenses	3.33%	3.40%	2.25%
Character and fitness review.....	29,388	31,375	53,108
% of Total Expenses88%	.98%	1.70%
SELECTED ACTIVITY MEASURES (unaudited)	FY 2009	FY 2008	FY 2007
Number of Exams Written			
February.....	963	1,093	1,153
July	<u>2,710</u>	<u>2,729</u>	<u>2,837</u>
Total.....	<u>3,673</u>	<u>3,822</u>	<u>3,990</u>
AGENCY DIRECTOR			
During Audit Period:	Jane Hefti, Director of Administration (through 9/23/09), Lillian Leskera , Interim (9-24-09 – 5-31-10)		
Currently:	Regina Kwan Peterson, Director of Administration (effective 6/1/10)		

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**Financial budgets
presented to Board
approximately 5 months
after fiscal year began**

The Illinois Board of Admissions to the Bar (Board) presented their financial budget for their 2008 and 2009 projected revenues and expenses to the Board of Directors on February 27, 2008 and February 25, 2009, respectively. This is approximately five months after the fiscal year begins. Failure to timely prepare an annual budget is non-compliance with the Board's Management Policies and Procedures.

We recommended Board management prepare an annual budget and submit it to the Board of Directors on a timely basis for approval.

**Board management
agreed with
recommendation**

Board management agreed with our recommendation and stated hereafter they will prepare annual budgets and submit them to the Board on a timely basis for approval.

AUDITORS' OPINION

Our auditors state the September 30, 2009 and September 30, 2008 financial statements of the Board are fairly presented in all material respects.

WILLIAM G. HOLLAND, Auditor General

WGH:JSC:pp

SPECIAL ASSISTANT AUDITOR

Kyle E. McGinnis, CPA was our special assistant auditor.