

**STATE OF ILLINOIS  
SUPREME COURT  
HISTORIC PRESERVATION COMMISSION**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013**

**Performed as Special Assistance Auditors for  
The Auditor General, State of Illinois**

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013**

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**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013**

**COMMISSION OFFICIALS**

|                                                   |                   |
|---------------------------------------------------|-------------------|
| Executive Director (Effective May 2011)           | Mr. John Lupton   |
| Director of History Programs                      | Mr. John Lupton   |
| Director of Administration (Effective March 2011) | Mr. Matthew Burns |
| Director of Outreach                              | Mr. Matthew Burns |

Commission office is located at:

625 South Second Street  
Springfield, Illinois 62704

# ILLINOIS SUPREME COURT HISTORIC PRESERVATION COMMISSION

625 South Second Street, Springfield, Illinois 62704 ♦ Tel: 217-670-0890 Fax: 217-670-0944  
www.IllinoisCourtHistory.org

## MANAGEMENT ASSERTION LETTER

15 November 2013

E.C. Ortiz & Co., LLP  
Certified Public Accountants  
333 S. Des Plaines, Suite 2-N  
Chicago, Illinois 60661

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Supreme Court Historic Preservation Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2012 and June 30, 2013, the Commission has materially complied with the assertions below.

- A. The Commission has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.



Commissioners: Hon. James R. Thompson, Chair  
Hon. Kirk W. Dillard Kim B. Fox Hon. Michael F. McClain Pauline Montgomery  
Joseph A. Power Jr. William J. Quinlan Jane Hayes Rader Michael J. Tardy

E. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

**Illinois Supreme Court Historic Preservation Commission**



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John A. Lupton, Executive Director



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Matthew Burns, Director of Administration

**STATE OF ILLINOIS  
 SUPREME COURT HISTORIC PRESERVATION COMMISSION  
 COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2013**

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

| <u>Number of</u>                                     | <u>Current</u> | <u>Prior</u> |
|------------------------------------------------------|----------------|--------------|
| Findings                                             | Report         | Report       |
| Findings                                             | 2              | 3            |
| Repeated findings                                    | 2              | 1            |
| Prior recommendations implemented<br>or not repeated | 1              | 2            |

**SCHEDULE OF FINDINGS**

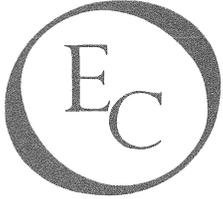
| <u>Item No.</u>             | <u>Page</u> | <u>Description</u>                                       | <u>Finding Type</u>                      |
|-----------------------------|-------------|----------------------------------------------------------|------------------------------------------|
| FINDINGS (STATE COMPLIANCE) |             |                                                          |                                          |
| 2013-001                    | 9           | Inadequate controls over State property                  | Noncompliance and significant deficiency |
| 2013-002                    | 12          | Inadequate controls over receipts and refunds processing | Noncompliance and significant deficiency |
| PRIOR FINDING NOT REPEATED  |             |                                                          |                                          |
| A                           | 15          | Inadequate controls over voucher processing              |                                          |

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013**

**EXIT CONFERENCE**

The Commission waived having an exit conference in a letter dated November 12, 2013, from the Commission's Executive Director, John Lupton.

The responses to the recommendations were provided by John Lupton, Executive Director, in a letter dated November 15, 2013.



**INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY  
INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Supreme Court Historic Preservation Commission's (Commission) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2013. The management of the Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

- A. The Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-001 and 2013-002.

### **Internal Control**

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Commission's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and

therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2013-001 and 2013-002, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The Commission's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Commission's responses and, accordingly, we express no opinion on the responses.

**Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2013 and June 30, 2012 in Schedules 1 through 9 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3, 4, 5, 7 and 8 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Commission management, and the Commission's governing board and is not intended to be and should not be used by anyone other than these specified parties.

*E.C. Artiz & Co., LLP*  
Chicago, Illinois  
November 15, 2013

**STATE OF ILLINOIS**  
**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2013**

**CURRENT FINDINGS – State Compliance**

2013-001. **FINDING** (Inadequate controls over State property)

The Supreme Court Historic Preservation Commission (Commission) did not maintain adequate controls over recording and reporting of State property.

During our testing, we noted the following:

- The Commission did not comply with the Agency Report of State Property (C-15) reporting requirements as follows:
  - Beginning balances of three of eight (38%) C-15 reports were not consistent with the prior quarter balances. The Commission could not provide adequate documentation to support the adjustments made in the beginning balances.
  - Transfer of surplus property in Fiscal Year 2013 totaling \$3,343 was not timely and accurately reported in the C-15 report. The surplus equipment items transferred to the Central Management Services (CMS) in December 2012 were reported as deletions totaling \$3,123 on the 4<sup>th</sup> quarter C-15 report. The surplus equipment should have been reported under the net transfer column totaling \$3,343 on the 2<sup>nd</sup> quarter C-15 report.
  - Seven equipment items consisting of drawers, tables, cabinets, and home theatre system totaling \$4,377 recorded in the property listing were not reported in the C-15 report.
- Freight costs totaling \$45 of equipment purchased in Fiscal Year 2013 were not included as part of the cost of the equipment recorded in the property listing.
- Nineteen of 30 (63%) equipment items tested totaling \$16,251 were physically found in a location different from the location indicated in the property listing. Subsequent to our testing, the Commission revised its property listing to indicate the correct location of these assets.

The Statewide Accounting Management System (SAMS), Procedure 29.10.30, states a properly completed Agency Report of State Property should present the total cost of State property, by category, reflected on the agency's records as of the reporting date and reconcile the beginning balance of State property to the ending balance.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies establish internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of

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**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2013**

accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The State of Illinois Central Management Services Property Management Policies and Procedures (44 Illinois Administrative Code 5010.240) requires agencies to report the purchase price of equipment. The purchase price is the price of the equipment delivered and installed, including delivery and installation costs, if any. In addition, it requires agencies to use proper location codes for reporting location of equipment.

Commission management stated the errors in the C-15 reports and failure to add freight incurred to the cost of the asset purchased were due to oversight. The transfer of surplus property was not timely reported in the C-15 due to the delay in the receipt of surplus delivery form from CMS acknowledging receipt of surplus property. In addition, the discrepancy of the physical location of the equipment and the property listing was due to the failure to update the property listing when the Commission personnel moved from one room to another.

Inadequate control over State property may result in inaccurate statewide property information and impairs the ability of the Commission to safeguard its assets. (Finding Code No. 2013-001, 11-1, 09-1)

In addition, during the prior examination period, the Commission did not timely submit two of eight C-15 reports and did not include \$14,645 worth of donations on its property listing. The Commission also did not reconcile additions recorded on the C-15 reports with the property and equipment expenditures processed by the Illinois Office of the Comptroller. During the current examination period, all eight C-15 reports were filed on time. No property donations were received and property and equipment expenditures were reconciled to additions recorded in the C-15 reports during Fiscal Year 2012 and Fiscal Year 2013.

**RECOMMENDATION**

We recommend the Commission strengthen its controls over recording and reporting of State property by reviewing its inventory and recordkeeping practices to ensure compliance with statutory and regulatory requirements.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2013**

**COMMISSION RESPONSE**

The Commission agrees with the finding and has taken measures to correct it. The Director of Administration has added the cost of the freight to one asset and has updated the physical location of the nineteen items. The Fiscal Year 2014 first quarter C-15 report includes the non-reported equipment items. With an accurate first C-15 report for Fiscal Year 2014, the Commission expects accurate reports moving forward.

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**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2013**

2013-002. **FINDING** (Inadequate controls over receipts and refunds processing)

The Supreme Court Historic Preservation Commission (Commission) did not maintain adequate controls over receipts and refunds processing.

During our testing, we noted the following:

- One of seven (14%) receipts tested totaling \$1,798 did not have information of when the check was received. As such, we could not determine whether the check was timely deposited.
- Two of seven (29%) receipts tested totaling \$15,750 were deposited 22 to 46 business days from the date of receipt.
- The Treasurer's draft of one of seven (14%) receipts tested totaling \$1,000 was submitted to the Office of the Comptroller 33 business days from the date of issuance of the draft.
- Four of seven (57%) receipts tested totaling \$21,750 were erroneously coded under miscellaneous receipts (code 861) instead of private organization or individual receipts (code 870).
- The cash receipt log recorded refunds and miscellaneous receipts into one category. One of seven (14%) receipts tested totaling \$618 was actually a refund of current year expenditures. The Commission erroneously used the Receipt Deposit Transmittal (Form C-64) instead of the Expenditure Adjustment Transmittal (Form C-63) to report the refund received.
- The Commission did not reconcile its cash receipts records to the Comptroller's Monthly Revenue Status Report (SB04) during Fiscal Year 2012. As such, the cash receipts records did not reconcile with the SB04 by \$195 at the end of June 30, 2012.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2) (Act) requires agencies to keep proper documentation of all moneys received showing the date of receipt, the payor, purpose and amount. The Act also requires the Commission to deposit into the State Treasury individual receipts of \$10,000 or more within 24 hours, receipts between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the next first or fifteenth day of the month.

The Statewide Accounting Management System (SAMS), Procedure 25.20.10 requires the Commission prepare a Receipt Deposit Transmittal (Form C-64) with either a State Treasurer's Draft or other acceptable remittance to order moneys deposited into the State Treasury. SAMS Procedure 25.20.20 requires the use of an Expenditure Adjustment Transmittal if the receipt is a result of an erroneous overpayment made and the fund and the expenditure authority has not lapsed. Further, SAMS Procedures 25.40.20 requires reconciliation of receipt account balances

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**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2013**

maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office on a monthly basis.

Commission personnel stated most of the issues noted occurred prior to release of the prior year compliance examination report and before they were notified of the proper procedures required by SAMS and the State Officers and Employees Money Disposition Act. Weaknesses in the receipt control processing were due to lack of orientation and adequate training on SAMS requirements.

Failure to timely deposit receipts into the State Treasury and submit Receipt Deposit Transmittal to the State Comptroller reduces the amount of cash available to pay current obligations and represents noncompliance with the State Officers and Employees Money Disposition Act. In addition, failure to properly report receipts or refunds and reconcile receipt records with Comptroller's reports on a monthly basis may result in errors not timely detected. (Finding Code No. 2013-002, 11-3)

In addition, during the prior examination period, the Commission did not maintain a cash receipt log and failed to complete and submit Receipt Deposit Transmittal (RDT) forms to the Office of the Comptroller (IOC). During the current examination period, the Commission kept a log of cash receipts received during Fiscal Year 2012 and Fiscal Year 2013. RDTs were also completed and submitted to the IOC.

**RECOMMENDATION**

We recommend the Commission continuously improve its internal controls over receipts and refunds processing, including:

- Developing cash management procedures designed to timely and efficiently expedite deposit of receipts into the State Treasury;
- Maintaining separate records of receipts and refunds and adequate supporting documentation that reconciles to receipt records;
- Timely submitting Receipt Deposit Transmittal Forms to the State Comptroller; and,
- Reconciling receipts records against the Comptroller's records on a monthly basis.

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SUPREME COURT HISTORIC PRESERVATION COMMISSION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2013**

**COMMISSION RESPONSE**

The Commission agrees with the finding and has improved internal controls and orientation with SAMS requirements. Most of the issues found took place during Fiscal Year 2012, but the issues that took place in Fiscal Year 2013 were due to lack of orientation. The Commission will place greater emphasis on processing receipts and refunds correctly.

**STATE OF ILLINOIS**  
**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**SCHEDULE OF FINDINGS**  
**For the Two Years Ended June 30, 2013**

**PRIOR FINDING NOT REPEATED**

A. **FINDING** (Inadequate controls over voucher processing)

During the prior year engagement, the Commission did not maintain sufficient controls over voucher processing. The Commission did not document the date of receipt of the invoices in 11 of 144 (8%) vouchers tested and there was no reconciliation of expenditures records with the Comptroller's Office Monthly Appropriation Status Report (SB01) on a monthly basis.

During the current year engagement, our sample testing did not disclose issues relating to dating the receipt of invoices for voucher processing. However, the June 30, 2012 and expenditure records during the lapsed period of Fiscal Year 2012 were not reconciled with the SB01. These were not considered to be as significant as in the prior year and thus were reported to the Commission in the Report of Immaterial Findings. (Finding Code No. 11-2)

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SUPREME COURT HISTORIC PRESERVATION COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2013**

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):

- Commission Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 in Schedules 1 through 9. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
 SUPREME COURT HISTORIC PRESERVATION COMMISSION  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 APPROPRIATIONS FOR FISCAL YEAR 2013

Fourteen Months Ended August 31, 2013

|                                                       | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>6/30/13 | Lapse Period<br>Expenditures<br>7/1 - 8/31/13 | Total<br>Expenditures | Balances<br>Lapsed  |
|-------------------------------------------------------|--------------------------------------------|------------------------------------|-----------------------------------------------|-----------------------|---------------------|
| <u>Public Act 97-0726</u>                             |                                            |                                    |                                               |                       |                     |
| <u>SUPREME COURT HISTORIC PRESERVATION FUND - 428</u> |                                            |                                    |                                               |                       |                     |
| Historic Preservation                                 | \$ 10,000,000                              | \$ 625,666                         | \$ 3,124                                      | \$ 628,790            | \$ 9,371,210        |
| <b>GRAND TOTAL - ALL FUNDS</b>                        | <b>\$ 10,000,000</b>                       | <b>\$ 625,666</b>                  | <b>\$ 3,124</b>                               | <b>\$ 628,790</b>     | <b>\$ 9,371,210</b> |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Commission. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
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 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 APPROPRIATIONS FOR FISCAL YEAR 2012

Fourteen Months Ended August 31, 2012

|                                                       | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through<br>6/30/12 | Lapse Period<br>Expenditures<br>7/1 - 8/31/12 | Total<br>Expenditures | Balances<br>Lapsed  |
|-------------------------------------------------------|--------------------------------------------|------------------------------------|-----------------------------------------------|-----------------------|---------------------|
| <u>Public Act 97-0062</u>                             |                                            |                                    |                                               |                       |                     |
| <u>SUPREME COURT HISTORIC PRESERVATION FUND - 428</u> |                                            |                                    |                                               |                       |                     |
| Historic Preservation                                 | \$ 10,000,000                              | \$ 570,081                         | \$ 9,259                                      | \$ 579,340            | \$ 9,420,660        |
| <b>GRAND TOTAL - ALL FUNDS</b>                        | <b>\$ 10,000,000</b>                       | <b>\$ 570,081</b>                  | <b>\$ 9,259</b>                               | <b>\$ 579,340</b>     | <b>\$ 9,420,660</b> |

Note: All data on this schedule has been taken from State Comptroller records and reconciled to those of the Commission.  
 Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS**  
**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
**For the Fiscal Years Ended June 30, 2013, 2012 and 2011**

|                                                              | Fiscal Year          |                      |                      |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                              | 2013                 | 2012                 | 2011                 |
|                                                              | PA 97-0726           | PA 97-0062           | PA 96-0956           |
| <b><u>SUPREME COURT HISTORIC PRESERVATION FUND - 428</u></b> |                      |                      |                      |
| Appropriations (Net after Transfers)                         | <u>\$ 10,000,000</u> | <u>\$ 10,000,000</u> | <u>\$ 10,000,000</u> |
| Expenditures                                                 |                      |                      |                      |
| Historic Preservation                                        | <u>628,790</u>       | <u>579,340</u>       | <u>924,740</u>       |
| Total Expenditures                                           | <u>628,790</u>       | <u>579,340</u>       | <u>924,740</u>       |
| Lapsed Balances                                              | <u>\$ 9,371,210</u>  | <u>\$ 9,420,660</u>  | <u>\$ 9,075,260</u>  |

Note: The Fiscal Year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

**STATE OF ILLINOIS**  
**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
**For the Two Years Ended June 30, 2013**

|                          | <u>Equipment</u> |
|--------------------------|------------------|
| Balance at July 1, 2011  | \$ 164,655       |
| Additions                | 132              |
| Deletions                | 97,570           |
| Net Transfers            | <u>-</u>         |
| Balance at June 30, 2012 | <u>\$ 67,217</u> |
| Balance at July 1, 2012  | \$ 67,217        |
| Additions                | 7,288            |
| Deletions                | -                |
| Net Transfers            | <u>(3,343)</u>   |
| Balance at June 30, 2013 | <u>\$ 71,162</u> |

Note: The above schedule has been derived from property records of the Commission. However, we were not able to reconcile to the property reports submitted to the Office of the Comptroller due to certain errors noted in the Commission property records (see Finding Code No. 2013-001).

**STATE OF ILLINOIS**  
**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**For the Fiscal Year Ended June 30,**

|                                                       | <u>2013</u>            | <u>2012</u>             | <u>2011</u>          |
|-------------------------------------------------------|------------------------|-------------------------|----------------------|
| <b>Supreme Court Historic Preservation Fund - 428</b> |                        |                         |                      |
| Private Organization or Individual                    | \$ -                   | \$ 20,950               | \$ 808               |
| Product Sales                                         | 105                    | 3,166                   | -                    |
| Miscellaneous                                         | <u>2,582</u>           | <u>2,542</u>            | <u>-</u>             |
| <b>TOTAL RECEIPTS</b>                                 | <u><u>\$ 2,687</u></u> | <u><u>\$ 26,658</u></u> | <u><u>\$ 808</u></u> |

**STATE OF ILLINOIS**  
**SUPREME COURT HISTORIC PRESERVATION COMMISSION**  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS**  
**TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
**For the Two Years Ended June 30,**

|                                                       | <u>2013</u>       | <u>2012</u>       |
|-------------------------------------------------------|-------------------|-------------------|
| <u>Supreme Court Historic Preservation Fund - 428</u> |                   |                   |
| Receipts per Commission Records                       | \$ 2,687          | \$ 26,658         |
| Add: Deposits in Transit, Beginning of Year           | -                 | -                 |
| Less: Deposits in Transit, End of Year                | -                 | -                 |
| Deposits not submitted to the State Comptroller       | -                 | (195)             |
|                                                       | <u>          </u> | <u>          </u> |
| Deposits Recorded by the State Comptroller            | <u>\$ 2,687</u>   | <u>\$ 26,463</u>  |

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2013**

FISCAL YEAR 2013

Expenditures increased \$49,450 or 9% due to the hiring of an administrative assistant at the beginning of Fiscal Year 2013.

FISCAL YEAR 2012

Expenditures decreased \$345,400 or 37% in Fiscal Year 2012 from Fiscal Year 2011 due to the decline in the number of employees from 4 to 2 in Fiscal Year 2012 as a result of the resignation of the Executive Director and Director of Administration towards the end of Fiscal Year 2011. The Director of History Programs and the Director of Outreach assumed the responsibility of the Executive Director and Director of Administration, respectively.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2013**

FISCAL YEAR 2013

Receipts decreased \$23,971 or 90% in Fiscal Year 2013 from Fiscal Year 2012. There were no large donations received in Fiscal Year 2013. Donations vary from year to year.

FISCAL YEAR 2012

Total receipts increased \$25,850 or 3,199% in Fiscal Year 2012 from Fiscal Year 2011 due to several donations from private organizations to support the Retrial of Mary Surratt event of the Commission held in Chicago and Springfield.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2013**

FISCAL YEAR 2013

There was no significant lapse period spending noted during Fiscal Year 2013.

FISCAL YEAR 2012

There was no significant lapse period spending noted during Fiscal Year 2012.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
COMMISSION FUNCTIONS AND PLANNING PROGRAM (Not Examined)  
For the Two Years Ended June 30, 2013**

**Functions**

The Illinois Supreme Court Historic Preservation Commission (Commission) was created in 2007 by the Supreme Court Historic Preservation Act (705 ILCS 17/1 *et seq.*). The mission of the Commission is to assist and advise the Illinois Supreme Court in acquiring, collecting, preserving, and cataloging historic aspects of buildings, objects, artifacts, documents, and information relating to the Illinois judiciary. The governing body of the Commission is comprised of nine (9) members. The Supreme Court, the Governor, the Speaker of the House, and the Senate President each appoint two (2) members, and the director of the administrative office of the Illinois Courts serves *ex officio* member.

Members of the governing body of the Commission during the period were as follows:

|                   |                                                   |
|-------------------|---------------------------------------------------|
| Chairman          | Honorable James R. Thompson (11/19/12 to 6/30/15) |
| Chairman          | John B. Simon (1/1/11 to 11/1/12)                 |
| Member            | Honorable Kirk Dillard (7/25/13 to 6/30/17)       |
| Member            | Honorable Michael F. McClain (7/8/11 to 6/30/15)  |
| Member            | Kim B. Fox (7/1/10 to 6/30/17)                    |
| Member            | Pauline Montgomery (7/6/11 to 6/30/15)            |
| Member            | William J. Quinlan (5/20/08 to 6/30/15)           |
| Member            | Joseph A. Power Jr. (3/31/10 to 6/30/17)          |
| Member            | Jane Hayes Rader (12/5/07 to 6/30/17)             |
| Member Ex Officio | Michael Tardy                                     |

The members of the governing body are appointed to serve four-year terms beginning July 1 of the year of appointment and running through June 30 of the fourth year. Commissioners may be reappointed to one or more subsequent terms. The terms are staggered so that four members will be appointed every two (2) years. The term of the *Ex Officio* member does not expire. The members receive no compensation for their services, except for actual expenses incurred in relation to their functions.

**Planning Program**

To fulfill its mission, the Commission partnered with various historical and cultural institutions, bar associations, universities, law schools, federal, state, and local agencies to increase public awareness and appreciation of Illinois legal history and importance of the judicial branch of the government. The Commission utilizes contractual researchers to perform research and writing tasks to further its goal of disseminating information on legal history of Illinois to the public. The Commission continues to reach out to the public by hosting exhibits, making presentations during public events, improving its website, and writing articles on various publications.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
COMMISSION FUNCTIONS AND PLANNING PROGRAM (Not Examined)  
For the Two Years Ended June 30, 2013**

In addition to increasing public awareness of judicial history, the Commission utilizes a contractual archivist to further its mission. The contractual archivist works with the Commission to organize historical collections and develop a complete collection and retention policy.

The Commission staff meets with the governing body on a quarterly basis to discuss the progress of various projects of the Commission. The governing body provides suggestions and oversight over the activities of the Commission.

**STATE OF ILLINOIS  
 SUPREME COURT HISTORIC PRESERVATION COMMISSION  
 AVERAGE NUMBER OF EMPLOYEES (Not Examined)  
 For the Years Ended June 30,**

The following table, prepared from Commission records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

| <b><u>Position</u></b>                                    | <b><u>2013</u></b> | <b><u>2012</u></b> | <b><u>2011*</u></b> |
|-----------------------------------------------------------|--------------------|--------------------|---------------------|
| Executive Director                                        | 1                  | 1                  | 1                   |
| Director of History Programs                              | 0                  | 0                  | 1                   |
| Director of Administration                                | 1                  | 1                  | 1                   |
| Director of Communication/<br>Acting Chief Fiscal Officer | 0                  | 0                  | 1                   |
| Administrative Assistant                                  | 1                  | 0                  | 0                   |
| Total average full-time employees                         | <u>3</u>           | <u>2</u>           | <u>4</u>            |

\* This information was updated to reflect the average number of employees during Fiscal Year 2011 instead of the actual number of employees at the end of the fiscal year.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)  
For the Two Years Ended June 30, 2013**

Outreach:

- Early Illinois Women and the Law Exhibit at Southern Illinois University Law School.
- Surveying and the Illinois Supreme Court Exhibit at the National Surveying Museum.
- Staff presented professional papers at Conference on Illinois History.
- Staff also presented programs to many civic organizations, school groups, and county and regional bar associations.

Events:

- Retrial of Mary Surratt, Chicago and Springfield. In partnership with Abraham Lincoln Presidential Library and Museum.
- Myra Bradwell Reenactment and Panel Discussion. In partnership with Illinois State Bar Association and Illinois Judges Association.
- Roundtable Discussion on Mary Lincoln's insanity from the perspective of 1875 and today. In partnership with the Illinois State Senate President John Cullerton and the Abraham Lincoln Presidential Library and Museum (ALPLM).
- Teachers Workshop to create Mary Lincoln curriculum for middle and high school teachers. In partnership with the Illinois State Board of Education and the ALPLM.
- Retrial of Mary Lincoln, Chicago and Springfield. In partnership with ALPLM and DePaul University Theater School.
- Culture of Clothing, Chicago and Springfield. In partnership with ALPLM and Mira Couture.

Publications:

- Commission website, [www.illinoiscourthistory.org](http://www.illinoiscourthistory.org), continues to grow with addition of more justice biographies and an interactive timeline and map featuring justices and their representative districts.
- The Executive Director published an article on Myra Bradwell's legal battles to become licensed as an attorney in *Supreme Court History*, the journal of the U.S. Supreme Court Historical Society.
- The Executive Director also published an article on the missing statue that used to adorn the balustrade of the Illinois Supreme Court Building before its dedication in *Illinois Heritage*, a publication of the Illinois State Historical Society.
- The Commission, in partnership with the ALPLM, published companion booklets for each of the events: Mary Surratt Retrial, Myra Bradwell, Mary Lincoln Roundtable Discussion, Mary Lincoln Retrial, and Mary Lincoln Culture of Clothing.
- The Commission published a booklet on Justice Thomas Browne's impeachment case of 1842.

**STATE OF ILLINOIS  
SUPREME COURT HISTORIC PRESERVATION COMMISSION  
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)  
For the Two Years Ended June 30, 2013**

Preservation:

- The Commission oversaw the move of historical artifacts and photographs from the Illinois Supreme Court Building to the Commission for storage during the renovation of the Supreme Court Building.
- The Commission established formal policies for its archives.
- Commission staff completed three oral histories of two appellate justices and a former Supreme Court Clerk.