

**State of Illinois
SUPREME COURT
HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017**

**Performed as Special Assistant 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, 2017

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STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

COMMISSION OFFICIALS

Executive Director and Director History Programs Mr. John Lupton

Director of Administration and Outreach Mr. Matt Burns

Commission office is located at:

231 South Sixth Street
Springfield, Illinois 62701

ILLINOIS SUPREME COURT HISTORIC PRESERVATION COMMISSION

231 South Sixth Street, Springfield, Illinois 62701 ✧ Tel: 217-670-0890 Fax: 217-670-0944
www.IllinoisCourtHistory.org

MANAGEMENT ASSERTION LETTER

November 16, 2017

E.C. Ortiz & Co., LLP
Certified Public Accountants
333 S. Desplaines Street, 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation Commission's compliance with the following assertions during the two-year period ended June 30, 2017. Based on this evaluation, we assert that during the years ended June 30, 2017 and June 30, 2016, the State of Illinois, Supreme Court Historic Preservation Commission has materially complied with the assertions below.

- A. The State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation Commission on behalf of the State or held in trust by the State of Illinois, Supreme Court Historic Preservation Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Supreme Court Historic Preservation Commission

SIGNED ORIGINAL ON FILE

John Lupton, Executive Director and Director of History Programs

SIGNED ORIGINAL ON FILE

Matt Burns, Director of Administration and Outreach

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2017

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>
	<u>Report</u>	<u>Report</u>
Findings	0	1
Repeated findings	0	1
Prior recommendations implemented or not repeated	1	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDING (STATE COMPLIANCE)			
None			
PRIOR FINDING NOT REPEATED			
A	10	Inadequate controls over State property	

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

EXIT CONFERENCE

The Commission waived having an exit conference in a letter dated November 6, 2017, from the Commission's Executive Director and Director of History Programs John Lupton.

The responses to the recommendations were provided by John Lupton, Executive Director and Director of History Programs, in a letter dated November 16, 2017.



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

Honorable Frank J. Mautino
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 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, 2017. The management of the State of Illinois, Supreme Court Historic Preservation Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Supreme Court Historic Preservation Commission's compliance based on our examination.

- A. The State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation Commission on behalf of the State or held in trust by the State of Illinois, Supreme Court Historic Preservation Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Supreme Court Historic Preservation Commission complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Supreme Court Historic Preservation Commission complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Supreme Court Historic Preservation Commission's compliance with specified requirements.

In our opinion, the State of Illinois, Supreme Court Historic Preservation 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, 2017.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation 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 State of Illinois, Supreme Court Historic Preservation Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Supreme Court Historic Preservation 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

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, 2017 and June 30, 2016 in Schedules 1 through 5 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, 2017 and June 30, 2016 accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2015 accompanying supplementary information in Schedules 3, 4, and 5 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
November 16, 2017

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

CURRENT FINDINGS - State Compliance

There were no current findings.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
PRIOR FINDING NOT REPEATED
For the Two Years Ended June 30, 2017

A. **FINDING** (Inadequate controls over State property)

During the prior examination period, the Commission did not maintain adequate controls over recording and reporting of State property. Specifically, we noted errors in the completion of the Agency Report of State Property (C-15 report), equipment items were found in a location different from the location indicated in the property listing, asset additions determined to be transfers from another State agency did not have corresponding costs on the property listing, and for assets transferred to the Department of Central Management Services (DCMS), the assets' acquisition costs and dates were not accurately reported in the DCMS surplus property delivery form.

During the current examination period, our testing disclosed minimal instances of exceptions; thus, this was reported to the Commission in the Report of Immaterial Findings. (Finding Code No. 2015-001, 2013-001, 11-1, 09-1)

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

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 Fiscal Year 2017
- Schedule of Appropriations, Expenditures, and Lapsed Balances Fiscal Year 2016
- Comparative Schedule of Net Appropriations, Expenditures,
and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Reconciliation of Cash
Receipts to Deposits Remitted to the State Comptroller

- Analysis of Operations (Not Examined):

- Commission Functions and Planning Program (Not Examined)
- Analysis of Significant Variations in Expenditures (Not Examined)
- Analysis of Significant Variations in Receipts (Not Examined)
- Analysis of Significant Lapse Period Spending (Not Examined)
- Budget Impasse Disclosures (Not Examined)
- Alternative Financing in Lieu of Appropriations and Programs
to address Untimely Payments to Vendors (Not Examined)
- Interest Cost on Invoices (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, 2017 and June 30, 2016 accompanying supplementary information in Schedules 1 through 5. 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
 EXPENDITURE AUTHORITY FOR FISCAL YEAR 2017

For the Fifteen Months Ended September 30, 2017

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>Public Act 99-0524</u>					
<u>APPROPRIATED FUNDS</u>					
12 Supreme Court Historic Preservation Fund - 428					
Historic Preservation	\$ 10,000,000	\$ 513,591	\$ 692	\$ 514,283	\$ 9,485,717
GRAND TOTAL - ALL FUNDS	\$ 10,000,000	\$ 513,591	\$ 692	\$ 514,283	\$ 9,485,717

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to Commission records.

Note 2: 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
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 EXPENDITURE AUTHORITY FOR FISCAL YEAR 2016

For the Fourteen Months Ended August 31, 2016

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<u>Court-Ordered Expenditures</u>					
<u>APPROPRIATED FUNDS</u>					
Supreme Court Historic Preservation Fund - 428					
Historic Preservation	\$ 10,000,000	\$ 549,609	\$ 6,527	\$ 556,136	\$ 9,443,864
GRAND TOTAL - ALL FUNDS	\$ 10,000,000	\$ 549,609	\$ 6,527	\$ 556,136	\$ 9,443,864

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to the Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note 3: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Commission's Fiscal Year 2015 appropriation for Fund 428 was carried forward to become the Commission's Fiscal Year 2016 expenditure authority for Fund 428.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 For the Fiscal Years Ended June 30, 2017, 2016 and 2015

	Fiscal Year		
	2017	2016	2015
	PA 99-0524	Court-Ordered Expenditures	PA 98-0679
<u>SUPREME COURT HISTORIC PRESERVATION FUND - 428</u>			
Appropriations (Net after Transfers)	\$ 10,000,000	\$ 10,000,000	\$10,000,000
Expenditures			
Historic Preservation	514,283	556,136	643,103
Total Expenditures	514,283	556,136	643,103
Lapsed Balances	\$ 9,485,717	\$ 9,443,864	\$ 9,356,897

Schedule 4

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2017

	<u>Equipment</u>
Balance at July 1, 2015	\$ 78,952
Additions	-
Deletions	(8,614)
Net Transfers	<u>-</u>
Balance at June 30, 2016	<u>\$ 70,338</u>
Balance at July 1, 2016	\$ 70,338
Additions	-
Deletions	-
Net Transfers	<u>(9,440)</u>
Balance at June 30, 2017	<u>\$ 60,898</u>

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
 OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30,

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Supreme Court Historic Preservation Fund - 428			
Private Organization or Individual	\$ -	\$ 100	\$ 15,800
Product Sales	-	-	105
Miscellaneous	365	931	23,338
Prior Year Refunds	-	-	418
	<u>365</u>	<u>1,031</u>	<u>39,661</u>
Receipts per Commission Records	365	1,031	39,661
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the State Comptroller	<u><u>\$ 365</u></u>	<u><u>\$ 1,031</u></u>	<u><u>\$ 39,661</u></u>

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMMISSION FUNCTIONS AND PLANNING PROGRAM (Not Examined)
For the Two Years Ended June 30, 2017

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 Commission fulfills its mission by preserving and disseminating the judicial history of Illinois to the legal community and to the public at large. The Commission partners and collaborates with multiple institutions to facilitate the creation of entertaining and substantive programs, outreach, and publications that foster a greater awareness and appreciation of Illinois's legal history and the importance of the judicial branch of the government.

The governing body of the Commission is comprised of nine members. The Supreme Court, the Governor, the Speaker of the House, and the Senate President each appoint two 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 6/30/19)
Member	Honorable Kirk Dillard (7/25/13 to 6/30/17)
Member	Bill Roberts (2/22/16 to 6/30/19)
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**

*Member retired at the end of the term and replaced by Vincent Cornelius effective July 1, 2017.

**Member retired effective August 1, 2017, and replaced by Marcia Meis.

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 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.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMMISSION FUNCTIONS AND PLANNING PROGRAM (Not Examined)
For the Two Years Ended June 30, 2017

Planning Program

To fulfill its mission, the Commission partnered with various historical and cultural institutions, bar associations, universities, law schools, and 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.

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. The Commission is constantly in contact with the Supreme Court of Illinois regarding issues that need to be addressed in their statutory functions.

The Commission coordinates its efforts with the Supreme Court of Illinois to determine short-term goals. The Commission's principal short-term plan is to prepare for the judiciary's 200th anniversary in 2018. The staff has been working with the Supreme Court and Commissioners to prepare publications, events, and outreach to commemorate 200 years of the Illinois judiciary.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Not Examined)
For the Two Years Ended June 30, 2017

FISCAL YEAR 2017

Expenditures decreased by \$41,853 (8%) from Fiscal Years 2016 to 2017 due to the decrease in contractual services expenditures. Due to budget constraints, the Commission discontinued the services of a contractual employee in Fiscal Year 2017.

FISCAL YEAR 2016

Expenditures decreased by \$86,967 (14%) from Fiscal Years 2015 to 2016 due to the decrease in personal services and contractual services expenditures. The Commission's Collection Manager resigned towards the end of Fiscal Year 2015 and the position remained vacant in Fiscal Year 2016. In addition, due to budget constraints, the Commission discontinued its contract with an entity tasked to examine possibilities of grant opportunities for the Commission in Fiscal Year 2016.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (Not Examined)
For the Two Years Ended June 30, 2017

FISCAL YEAR 2017

Total receipts decreased by \$666 (65%) from Fiscal Years 2016 to 2017 due to the receipts received by the Commission from Eastland Disaster Retrial Event in Fiscal Year 2016. There was no similar event in Fiscal Year 2017.

FISCAL YEAR 2016

Total receipts decreased by \$38,630 (97%) from Fiscal Years 2015 to 2016. In Fiscal Year 2015, the Commission's receipts consisted mainly of donations from several private organizations for the rededication of the newly renovated Illinois Supreme Court Building and receipts from Mary Todd Lincoln Insanity Retrial Event hosted by the Commission in partnership with Abraham Lincoln Presidential Library and Museum. There were no private donations and similar events in Fiscal Year 2016.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (Not Examined)
For the Two Years Ended June 30, 2017

FISCAL YEAR 2017

There was no significant lapse period spending during Fiscal Year 2017.

FISCAL YEAR 2016

There was no significant lapse period spending during Fiscal Year 2016.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
BUDGET IMPASSE DISCLOSURES (Not Examined)
For the Two Years Ended June 30, 2017

Payment of Prior Year Costs in Future Fiscal Years

All of the Commission's Fiscal Year 2016 and Fiscal Year 2017 costs were paid pursuant to court orders and enacted appropriations. The Commission did not have any outstanding invoices from either Fiscal Year 2016 or Fiscal Year 2017 after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016, and the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017, respectively.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS
TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (Not Examined)**
For the Two Years Ended June 30, 2017

Transactions Involving the Illinois Finance Authority

The Commission and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016 and Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Commission's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2016 and Fiscal Year 2017.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
INTEREST COSTS ON INVOICES (Not Examined)
For the Two Years Ended June 30, 2017

Prompt Payment Interest Costs

The Commission did not incur any prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540). The Commission's vendors were paid within 90 days.

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,

<u>Position</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Executive Director/Director of History Programs	1	1	1
Director of Administration/Director of Outreach	1	1	1
Collections Manager	-	-	1
Administrative Assistant	1	1	1
Total average full-time employees	<u>3</u>	<u>3</u>	<u>4</u>

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Two Years Ended June 30, 2017

Outreach:

- Early African American Attorneys Exhibit, James R. Thompson Center in Chicago, and Attorney General Building in Springfield.
- History on Trial nominated for Sandra Day O'Connor Award for Advancement of Civics Education.
- Albert H. Krehbiel Exhibit at the Springfield Art Association.
- *Prairie Justice: A History of Illinois Courts under French, English, and American Law* received the Superior Achievement in Scholarly Publications Award by the Illinois State Historical Society.
- History on Trial: Insanity Retrial of Mary Lincoln presented at American Association of State and Local History Annual Conference in Detroit, Michigan.
- History on Trial: Alton School Cases video shown to Illinois State Bar Association for Minimum Continuing Legal Education (MCLE) program.
- Lessons from Abraham Lincoln's Law Practice, MCLE program with the Illinois State Bar Association.
- Lessons from Alexander Hamilton's Law Practice, MCLE program with the Illinois State Bar Association.
- Gilder-Lehrman Institute video on Abraham Lincoln's Law Practice.
- History on Trial: Historic Cases Project is an outreach effort to Illinois Circuit Clerks to gather information on significant cases in preparation for 200th anniversary of judiciary in 2018.
- The Commission presented award at Illinois History Fair for best legal history exhibit.
- 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:

- George N. Leighton Justice Award presented to Hon. William J. Bauer.
- Illinois Supreme Court oral arguments at Benedictine University in Lisle, Illinois.
- Historical Marker dedicated by Illinois State Historical Society at Scott Bibb Center to honor the central litigant in History on Trial: Alton School Cases.
- Commission assisted Administrative Office of Illinois Courts in planning the Advanced Judicial Academy.
- Commission assisted Illinois Supreme Court with Court events: memorial services, Law School for Legislators, portrait unveiling, and tours of Supreme Court Building for dignitaries.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Two Years Ended June 30, 2017

Publications:

- Website www.illinoiscourthistory.org continues to grow with addition of more justice biographies.
- Website www.historyontrial.org features Commission's History on Trial series and information about the new Historic Cases Project.
- The Commission published booklets of the memorial services for Illinois Supreme Court justices William Clark, Michael Bilandic, Seymour Simon, Howard Ryan, Joseph Cunningham, Moses Harrison, Mary Ann McMorrow, John Nickels, and Thomas Fitzgerald.
- John A. Lupton published his Presidential Address, "Navigating the Space-Time Continuum," in the Association for Documentary Editing's journal, *Scholarly Editing*.
- John A. Lupton published "Forsaking the Law to Save the Nation: Elmer Ephraim Ellsworth, Attorney" in *For the People: A Newsletter of the Abraham Lincoln Association*.
- John A. Lupton published "How to Find and Use Legal Records" in the American Association for State and Local History, Technical Leaflet #277.

Preservation:

- The Commission assisted the Supreme Court Clerk's Office and Illinois State Archives in preserving attorney oaths.
- Oral History: The Commission has completed additional oral histories. In total, Commission has 28 oral histories of retired Supreme Court Justices, Appellate Justices, Circuit Judges, and lawyers who have practiced more than 50 years. The Commission also partners with Loyola University Chicago to share Cook County judges oral histories.
- Archives: The Commission possesses nearly 1,000 artifacts that document the history of the judiciary in Illinois. Artifacts have been used by researchers and in exhibits.