



STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

MARRIAGE DIVISIONS OF THE ILLINOIS COURTS

**SPECIAL COMPLIANCE AUDIT TESTING
IN CONJUNCTION WITH THE
FINANCIAL AND COMPLIANCE AUDIT
OF THE ILLINOIS SUPREME COURT**

FOR THE TWO YEARS ENDED JUNE 30, 1999

WILLIAM G. HOLLAND

AUDITOR GENERAL

REPORT DIGEST

MARRIAGE DIVISIONS OF THE ILLINOIS COURTS

SPECIAL COMPLIANCE AUDIT TESTING

For the Two Years Ended:
June 30, 1999

Summary of Findings:

Total this audit 5

Release Date:
April 12, 2000



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- ◆ The Marriage Divisions of the Illinois Courts were not in compliance with all aspects of Supreme Court Rule 40.

- ◆ Marriage Divisions of the Court did not have adequate controls to ensure payments to vendors, made from the locally-held Marriage Funds, were proper.

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

**MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SPECIAL COMPLIANCE AUDIT TESTING
IN CONJUNCTION WITH THE FINANCIAL AND COMPLIANCE AUDIT OF
THE ILLINOIS SUPREME COURT
FOR THE TWO YEARS ENDED JUNE 30, 1999**

EXPENDITURES (By Category)	FY 1999	FY 1998
Meals	\$ 39,381	\$ 37,416
Conferences and Training	62,126	91,491
Judicial Robes	9,863	3,991
Equipment	21,253	41,062
Subscriptions and Dues	16,687	11,745
Travel	26,408	22,358
Supplies	13,145	20,493
Donations	3,650	6,196
Printing	841	61
Flowers	468	314
Insurance	1,597	1,686
Bank Fees	427	674
Ceremonies	1,824	1,664
Paintings and Photography	3,984	1,353
Transfers to County	315,790	10,800
Payroll	53,768	56,858
Other	29,839	32,293
Total Expenditures	<u>\$ 601,051</u>	<u>\$ 340,455</u>

Expenditures (By Division)			
Division	FY 1999	Division	FY 1998
Cook	\$437,905	Cook	\$155,199
Lake	17,313	Kane	68,666
Kane	13,348	Will	15,623
10th Circuit	12,305	DuPage	11,769
DuPage	11,177	Lake	11,099
Kendall	8,700	St. Clair	8,980
St. Clair	7,519	14th Circuit	8,893
Kankakee	7,018	10th Circuit	6,752
McHenry	6,966	Madison	6,296
14th Circuit	2,985	Winnebago	5,969
All Others	76,403	All Others	41,209
Total Expenditures	<u>\$ 601,051</u>		<u>\$ 340,455</u>

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**DIVISIONS WERE IN NON-COMPLIANCE WITH
SUPREME COURT RULE 40**

The Marriage Divisions of the Illinois Courts were not in compliance with Supreme Court Rule 40. We noted the following:

Marriage Divisions were not in compliance with all provisions of Supreme Court Rule 40

- ◆ Three of the sixty-two Divisions were comprised of more than one county;
- ◆ Five Divisions were unable to locate administrative orders that established their Marriage Division;
- ◆ Ten Divisions were collecting fees in excess of amounts allowed by Rule 40;
- ◆ Four Divisions did not have the required number of trustees;
- ◆ Eleven Divisions did not maintain the fees they collected in the proper bank accounts;
- ◆ Only three Divisions submitted annual audit reports as required.

We recommended that the Supreme Court review the requirements of Supreme Court Rule 40 and make amendments as deemed necessary. We also recommended the implementation of additional controls to monitor each Division's compliance with Supreme Court Rules. (Finding 99-1, page 4)

The Supreme Court responded that the Director and the Chief Internal auditor have begun coordinating with the circuit courts to resolve the differences between the requirements of Rule 40 and the circuit's procedures. In addition, the Supreme Court responded that it would continue to monitor each Division's compliance with Supreme Court Rules.

INADEQUATE CONTROLS OVER DISBURSEMENTS

Marriage Divisions of the Court did not have adequate controls to ensure payments to vendors, made from the locally-held Marriage Funds, were proper.

Unusual expenditures were noted

We noted unusual expenditures in nine of the sixty-two Divisions totaling \$15,111. These expenditures were grouped into the following categories:

- ◆ Donations to various organizations.....\$9,846
- ◆ Flowers and gifts for employees and retirees.....\$2,517
- ◆ Award plaques.....\$2,087
- ◆ Receptions for elected county officials.....\$610
- ◆ Alcoholic beverages on restaurant bills.....\$51

Unsupported disbursements

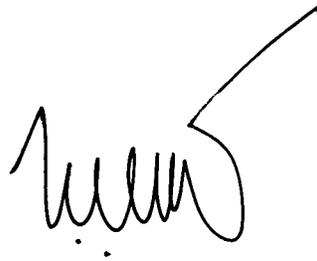
Twenty-four Divisions lacked sufficient supporting documentation for all of their expenditures. These 173 expenditures totaled \$36,361.

We recommended the Supreme Court establish a set of policies that provide clear and specific guidance for the appropriate use of the Marriage Funds, for required documentation to support disbursements, and for record retention. We also recommended that Divisions maintain sufficient documentation for all disbursements. (Finding 99-3, page 10)

The Supreme Court responded that the Director and the Chief Internal Auditor would provide assistance to the trustees to determine what procedures are necessary to address the use of the fund and the requirements for supporting documentation and record retention.

OTHER FINDINGS

The remaining findings were less significant and officials have responded that appropriate corrective action is in progress.

A handwritten signature in black ink, appearing to read 'William G. Holland', with a long, sweeping flourish extending upwards and to the right.

WILLIAM G. HOLLAND, Auditor General

WGH:GSS:pp

SPECIAL ASSISTANT AUDITORS

This audit was conducted by the Auditor General's staff.

**STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS**

**SPECIAL COMPLIANCE AUDIT TESTING
IN CONJUNCTION WITH THE
FINANCIAL AND COMPLIANCE AUDIT
OF THE ILLINOIS SUPREME COURT**

For the Two Years Ended June 30, 1999

**STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SPECIAL COMPLIANCE AUDIT TESTING
IN CONJUNCTION WITH THE
FINANCIAL AND COMPLIANCE AUDIT
OF THE ILLINOIS SUPREME COURT

FOR THE TWO YEARS ENDED JUNE 30, 1999**

TABLE OF CONTENTS

	<u>Page</u>
Summary	1
Special Report on State Compliance Testing	2
Findings and Recommendations	4
Schedule of Deposits, Disbursements, and Fund Balances	
June 30, 1999	15
June 30, 1998	20
Notes to Schedule of Deposits, Disbursements, and Fund Balances ..	25
Findings Matrix	26

REPORT SUMMARY

The special State compliance testing performed in this audit was conducted in accordance with the Illinois State Auditing Act.

AUDITORS' REPORT

The auditors' report on special State compliance testing does not contain scope limitations, disclaimers or other significant non-standard language.

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>
Audit findings	5
Repeated audit findings	N/A
Prior recommendations implemented or not repeated	N/A

SUMMARY OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Prior Finding Code</u>
FINDINGS (STATE COMPLIANCE)			
99-1	4	Non-compliance with Supreme Court Rule 40	N/A
99-2	7	Inadequate controls over local funds	N/A
99-3	10	Inadequate controls over disbursements	N/A
99-4	12	Investment of locally-held funds	N/A
99-5	14	Lack of formal personnel policies and procedures	N/A

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with judicial personnel at an exit conference on February 17, 2000. Those in attendance were:

Administrative Office of the Illinois Courts
Rusti Cummings, Chief Internal Auditor
Kathy Gazda, Assistant Director of Administrative Services

Office of the Auditor General
Georgine Stephens, Audit Manager
Candice Lingleo, Audit Supervisor

Responses to the recommendations were provided by Ms. Rusti Cummings, Chief Internal Auditor for the Administrative Office of the Illinois Courts, in a letter dated February 24, 2000.

SPECIAL REPORT ON STATE COMPLIANCE TESTING

Honorable William G. Holland
Auditor General
State of Illinois

We have performed special State compliance testing of the Marriage Divisions of the Illinois Courts for the years ended June 30, 1999 and 1998.

We conducted our special State compliance testing in accordance with the Illinois State Auditing Act (Act) and in accordance with applicable auditing standards which are set forth in the Audit Guide as adopted by the Auditor General pursuant to the Act.

Our special examination included such tests of the accounting records and such other procedures as we considered necessary in the circumstances. The procedures for special State compliance testing were designed to determine with reasonable, but not absolute, assurance:

- A. Whether the Marriage Divisions have obligated, expended, received and used public funds in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. Whether the Marriage Divisions have obligated, expended, received and used public funds in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. Whether the Marriage Divisions have generally complied with applicable laws and regulations in their financial and fiscal operations.
- D. Whether the Marriage Divisions are maintaining effective accounting control over expenditures, assets and liabilities.
- E. Whether money or negotiable securities or similar assets handled by the Marriage Divisions have been legally administered, and whether the accounting and record keeping relating thereto is proper, accurate and in accordance with the law.
- F. Whether tests of the Marriage Divisions' operations reveal no evidence of fraud or dishonesty.

- G. Whether the records, books and accounts of the Marriage Divisions adequately record their financial and fiscal operations and provide a basis for review of accountability by external auditors.
- H. Whether financial, program and statistical reports of the Marriage Divisions contain useful data.

The concept of obtaining reasonable, but not absolute, assurance recognizes that the cost of the audit should not exceed the benefits derived and that judgments need to be made regarding the nature and extent of the audit procedures. Special State compliance testing of this type is based upon test samples and would not necessarily disclose all situations of noncompliance which might exist.

Findings of noncompliance were disclosed by our special State compliance audit tests and are required to be reported in accordance with the Audit Guide.

There were no immaterial findings developed relating to the special State compliance audit tests which have been excluded from this report.

The accompanying Schedule of Deposits, Disbursements, and Fund Balances is presented for the purposes of additional analysis. It is not necessary for making compliance determinations. We do not express an opinion on the supplementary information. However, the supplementary information has been subjected to the tests and other auditing procedures applied in our special State compliance testing. With respect to the items tested, no matters were noted that required adjustment to the accompanying supplementary information.

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

Thomas J. Loobey, CPA
Compliance Audit Director

September 17, 1999

99-1 FINDING (Non-compliance with Supreme Court Rule 40)

Marriage Divisions (Divisions) were not in compliance with all provisions of Supreme Court Rule 40.

There were 61 Divisions in FY98 and 62 Divisions in FY99. We noted the following non-compliance issues during our testing of all the Marriage Divisions:

- Three Divisions were composed of more than one county. The 10th, 13th and 14th circuits consolidated their counties into a single Division for the entire circuit. These three Divisions did not comply with Section (a) of Supreme Court Rule 40. Section (a) states that the Chief Judge of any judicial circuit may, by administrative order, establish a marriage division in any county in the circuit. These three Divisions were formed on a circuit-wide level as opposed to the prescribed county level.

It appears that the circuit-wide Divisions were created in an attempt to reduce the administrative tasks of the Division. The schedule below indicates the counties in the three circuits:

<u>10th Circuit</u>	<u>13th Circuit</u>	<u>14th Circuit</u>
Marshall	Bureau	Henry
Peoria	Grundy	Mercer
Putnam	LaSalle	Rock Island
Stark		Whiteside
Tazewell		

- Five Divisions were unable to locate an administrative order that established the Division. These Divisions were: Macon, Union, Cook, Wayne and the 13th Circuit.

Section (a) of Supreme Court Rule 40, adopted in 1974 by the Court, states that the Chief Judge of any judicial circuit may, by administrative order, establish a marriage division in any county in the circuit and specify the times and places at which those judges willing to perform marriages will normally be available to do so.

Division personnel were unsure if an order had been issued to formally establish the Divisions in accordance with Supreme Court Rule 40. According to Circuit Court personnel, some Divisions may have existed prior to the adoption of Supreme Court Rule 40, and a formal order was not issued when Supreme Court Rule 40 was adopted due to oversight.

However, in the case of Cook County, officials from the Circuit Court indicate, “The Marriage Court of the Circuit Court of Cook County was established in 1916 pursuant to a trust agreement and order of court by and between the judges of the Circuit and Superior Courts of Cook County.” Cook County believed that this action of the Court satisfied Supreme Court Rule 40’s requirement for an administrative order

establishing the fund. The Supreme Court personnel did not believe this resolution was consistent with the Rule's requirement for an administrative order detailing the \$10 fee.

- Ten Divisions were collecting fees in excess of amounts set by Supreme Court Rule 40. The following Divisions were collecting \$20 for each marriage: Kane, Adams, Carroll, Jo Daviess, Lee, Ogle, Stephenson, DeKalb, Kendall and Kankakee.

Section (b) of Supreme Court Rule 40 states that the Chief Judge may set a fee to be collected by the Clerk in an amount not to exceed \$10 for each marriage performed. No additional fee or gratuity will be accepted.

According to Circuit Clerk personnel, the additional \$10 fee was collected in accordance with Clerks of Courts Act (705 ILCS 105/27.1). The Act allows all counties having a population of 180,000 or less to collect a \$10 fee for all marriages performed in the court.

- Four Divisions did not have the required number of trustees for bank accounts. The Divisions had only two trustees. Section (c) of Supreme Court Rule 40 requires marriage fees to be deposited into bank accounts and the trustees of the account to be three in number consisting of the Chief Judge, the administrative secretary to the Chief Judge, and a resident circuit judge of the county. Supreme Court Rule 40 also provides that if there is no administrative secretary to the Chief Judge, or if there is no resident circuit judge of the county, the Chief Judge shall designate one or two fellow circuit judges as co-trustees.

The four Divisions were Edgar, Jersey, Jefferson, and the 14th Circuit. The lack of three trustees was attributed to no resident judge in three of the Divisions and the Chief Judge not appointing a fellow circuit judge as a co-trustee. In the remaining Division one of the trustees retired and was not replaced.

- Eleven Divisions did not maintain fees collected in the proper bank account. Eight Divisions deposited the fees in accounts maintained by the Circuit Clerk or County Treasurer. The remaining three Divisions deposited fees collected within a circuit into one account. Supreme Court Rule 40 section (c) states, "The fees received shall be deposited in a bank account in the name of the 'Marriage Fund of the Circuit Court of _____ County.'"

The Eleven Divisions were Franklin, Jefferson, Wayne, Clark, Edgar, Vermilion, Ogle, Winnebago, the 10th Circuit, the 13th Circuit, and the 14th Circuit. It appeared the alternative accounts were used in an effort to decrease administrative tasks and fees associated with separate bank accounts.

- Divisions did not submit annual audit reports as required by Supreme Court Rule. Except for Iroquois, each Division reported annual financial activity of its marriage fund to the Administrative Offices of Illinois Courts (AOIC). However, only three Divisions submitted annual audit reports (Cook, DuPage, and Winnebago). In addition, Kane submitted an independent audit report to the AOIC for the two years

ended November 30, 1998. The 10th Circuit was audited during the audit period, but did not file the report with the AOIC.

The Iroquois Division had not filed annual reports for the Marriage Fund due to unfamiliarity with the filing requirements.

Supreme Court Rule 40 section (d) states that in December of each year, all marriage funds will be audited and a copy of the audit report will be filed with the Chief Judge of the Circuit and with the Administrative Director of the Illinois Courts.

The Divisions that did not submit auditor reports believed that the annual financial reports were sufficient to fulfill the requirement of Supreme Court Rule 40.

Supreme Court Rule 40 has not been amended since it was adopted effective April 1, 1974. In addition, sufficient internal controls had not been established to monitor activity of the Divisions.

RECOMMENDATION

We recommend the Supreme Court review the requirements of Supreme Court Rule 40 and make amendments as deemed necessary. We further recommend the Supreme Court implement additional controls to monitor each Division's compliance with Supreme Court Rules.

AGENCY RESPONSE

The Director, together with the Chief Internal Auditor, has begun to coordinate with the circuit courts to resolve the differences between the requirements of Rule 40 and the circuits' procedures. In addition, we will continue to monitor each Division's compliance with Supreme Court Rules.

99-2 FINDING (Inadequate controls over local funds)

Marriage Divisions (Divisions) did not have adequate internal controls over locally-held Marriage Funds.

There were 61 Divisions in FY98 and 62 Divisions in FY99. Fifty-three Divisions in FY98 and 54 Divisions in FY99 maintained local bank accounts to deposit fees collected and to make disbursements. Cash receipts from these accounts during FY99 ranged from \$47 to \$132,625. The remaining eight Divisions maintained accounts with the Circuit Clerk or County Treasurer for financial transactions of the Division. We noted the following control deficiencies related to the local bank accounts maintained by the Divisions:

- Thirteen Divisions lacked adequate segregation of duties over local bank accounts. Problems noted during our testing include the following:
 - Individuals with approval authority for disbursements also prepared disbursement checks and had access to records;
 - Individuals responsible for maintaining the records for the fund performed bank reconciliations; and
 - Individuals with check writing authority also maintained the records for the fund.

Lack of adequate segregation of duties was noted for the following Divisions:

McLean	St. Clair	Kane
Union	Shelby	Clay
Montgomery	Logan	Randolph
Christian	Carroll	Washington
Monroe		

Good business practices require that the Divisions maintain adequate segregation of duties in order to prevent or detect improper expenditures and ensure the accuracy and reliability of accounting data.

A lack of adequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties.

- Twenty-two Divisions did not require two signatures on disbursements from local funds. These Divisions were: Johnson, Massac, Carroll, Clay, St. Clair, Saline, Union, Franklin, Lawrence, Bond, Effingham, Fayette, Christian, Jasper, 10th Circuit, Montgomery, Shelby, Clark, Jersey, Randolph, Will and Washington.

It was also noted that Kane and Madison County Divisions required two signatures on all disbursement checks, however the policy was not always followed.

Good internal controls require two signatures on disbursements from local funds. Dual signatures decrease the risk of inappropriate disbursements.

- Four Divisions (Clay, Clinton, Monroe and Fayette) did not have policies or procedures prohibiting cash withdrawals from the bank accounts. The remaining Divisions (with the exception of Coles and Iroquois) did not have formal restrictions with the banks to prevent cash withdrawals, only informal, internal restrictions. Coles and Iroquois Divisions had formal withdrawal restrictions with their banks.

Good internal controls require that access to cash from a bank account be restricted and that all expenditures be paid with a check when possible. Such controls decrease risk of abuse and provide additional supporting documentation for disbursements.

- Six Divisions were not reconciling internal records with bank statements on a timely basis. The six Divisions were: Effingham, Montgomery, Kendall, Monroe, Randolph and 10th Circuit. In addition, two Divisions, Jasper and Jo Daviess, did not reconcile internal records with bank statements during the audit period.

Good internal controls require that an independent individual reconcile internal records with bank statements on a monthly basis to detect and correct errors and omissions. Failure to perform reconciling procedures increases the risk of incorrect internal records as well as loss, misuse or theft of funds.

- The 10th Circuit Marriage Division did not maintain a general ledger or register of its fund activity. The Division relied upon bank statements to be accurate.

Good business practices require up-to-date records to be maintained to show fund activity including deposits, withdrawals and current balances. The lack of such records decreases the Division's ability to manage its fund.

- A separate record of equipment items purchased with local funds was not maintained. During the audit period, we noted 46 equipment purchases that totaled \$58,744 were made using local funds. These purchases were made by the following 20 Divisions:

Kane	Lake	Macon
Franklin	Christian	Effingham
Marion	Montgomery	Shelby
Edgar	14 th Circuit	Carroll
Ogle	Stephenson	Monroe
Iroquois	10 th Circuit	Morgan
Clinton	Vermilion	

Good internal controls require equipment purchases be recorded in detailed records, which are compared with existing assets at reasonable intervals. Lack of such records increases the risk of theft, loss and unauthorized use.

- All Divisions except Coles and Cook Counties lacked formal written procedures regarding the use, accounting and maintenance of the local account. Good internal controls require written procedures to guide employees in the performance of job duties. The lack of written procedures increases the risk that funds will not be administered in a manner consistent with management's intent.

Weak internal controls can be attributed to the lack of personnel allocated to local fund duties, minimal account activity and unfamiliarity with internal control issues.

RECOMMENDATION

We recommend the Supreme Court provide additional policies and procedures to Marriage Divisions relating to maintenance of local funds.

AGENCY RESPONSE

The Director and the Chief Internal Auditor have begun to coordinate with the circuit courts to strengthen the internal controls of the local funds. Many of the circuits are reviewing their existing procedures to identify the measures necessary to resolve this audit concern.

99-3 FINDING (Inadequate controls over disbursements)

Marriage Divisions (Divisions) of the Court did not have adequate controls to ensure payments to vendors, made from the locally-held Marriage Funds (Funds), were proper.

- We noted 9 of 62 Divisions made unusual expenditures from the Marriage Funds during the audit period. These Divisions were:

Madison	Lake	DuPage
Will	Edgar	Kankakee
10th Circuit	Randolph	Carroll

These expenditures totaled \$15,111 and included the following:

Donations to various organizations	\$ 9,846
Flowers and gifts for employees and retirees	2,517
Award plaques	2,087
Receptions for elected county officials	610
Alcoholic beverages on restaurant bills	51

We also noted St. Clair and Madison used Marriage Funds to pay travel expenses for judges in advance. These expenses were for judges' travel to perform judicial duties in Cook County. In most instances, the expenses were reimbursed to the Marriage Fund after judges were reimbursed with State funds. We noted St. Clair made advance payments to a vendor to provide lodging for a specified period of time. The lodging was not used for the entire term of the contract and the State did not reimburse St. Clair for \$1,295 of the advance related to the unused time.

Supreme Court Rule 40 provides that money in a Marriage Fund may be spent in furtherance of the administration of justice. The spending guidelines in Supreme Court Rule 40 are the only authoritative guidelines that have been issued regarding the use of the fees collected in accordance with Supreme Court Rule 40. Supreme Court Rule 40 provides general, broad guidance concerning the use of the Fund allowing the Divisions latitude in deciding what expenditures can be construed to be in the furtherance of the administration of justice.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the establishment and maintenance of a system of internal controls to safeguard funds against waste, loss, unauthorized use and misappropriation. Furthermore, strong internal controls and good business practices dictate that policies should be established to delineate appropriate uses of funds.

- Twenty-four Divisions lacked sufficient supporting documentation for 173 expenditures totaling \$36,361. These divisions are as follows:

<u>Division</u>	<u>Qty.</u>	<u>Amt.</u>	<u>Division</u>	<u>Qty.</u>	<u>Amt.</u>	<u>Division</u>	<u>Qty.</u>	<u>Amt.</u>
10 th Circuit	21	\$10,522	Madison	18	\$963	Iroquois	3	\$286
St. Clair	57	6,624	Lake	11	777	Boone	3	264
DeKalb	5	4,282	Ogle	1	748	Franklin	2	169
Stephenson	12	2,863	Marion	2	682	Randolph	1	155
Kankakee	7	1,812	Carroll	3	544	13 th Circuit	2	140
McHenry	6	1,607	Will	5	354	Jefferson	2	87
Sangamon	4	1,566	Vermilion	1	350	14 th Circuit	1	83
Jo Daviess	3	1,117	DuPage	2	348	Winnebago	1	18

The lack of sufficient supporting documentation appeared to be attributed to a lack of a clear understanding regarding sufficient support and misplaced documents.

Strong internal controls dictate that supporting documentation should be maintained for all expenditures to safeguard assets and prevent improper expenditures. The documentation, including requests for payment, cancelled checks, invoices, receipts and any shipping documents, provide sufficient evidence to document the purpose of expenditures. In addition, records should be maintained for a sufficient time-frame to allow for future review.

Internal controls and monitoring the use of Funds is important in achieving the goal of using the Funds in the furtherance of the administration of justice.

RECOMMENDATION

We recommend that the Supreme Court establish a set of policies that provides clear and specific guidance for appropriate fund use, required documentation to support disbursements and record retention. We further recommend that Divisions maintain sufficient documentation for disbursements.

AGENCY RESPONSE

Based upon this finding, the Marriage Fund trustees have an increased awareness of the need for supporting documentation and record retention. In addition, the Director and the Chief Internal Auditor will provide assistance to the trustees to determine what procedures are necessary to address the use of the fund and the requirements for supporting documentation and record retention.

99-4 FINDING (Investment of locally-held funds)

Marriage Divisions (Divisions) operating under Supreme Court Rule 40 were not investing the locally-held funds in interest bearing accounts to receive the highest possible rate of return. In addition, one Division's bank account exceeded federal deposit insurance coverage.

- Possible interest income was forfeited by 18 of the 62 Divisions because the Marriage Funds (Funds) were held in non-interest-bearing bank accounts. Fund balances at June 30, 1998 ranged from \$1,030 to \$12,581, with an average ending balance of \$4,875. The fund balances at June 30, 1999 ranged from \$1,161 to \$15,760, with an average ending balance of \$5,137. Divisions whose fund balance exceeded \$1,000 at June 30 that were held in non-interest-bearing accounts were:

DuPage	Lake	Johnson
Macon	Madison	Edgar
Massac	Williamson	Logan
Adams	Champaign	Lee
13 th Circuit	14 th Circuit	Winnebago
Stephenson	Saline	Ogle

The Public Funds Deposit Act (30 ILCS 225) states that any custodian of public funds may deposit such funds in a savings and loan association or State or national bank in this State. When such deposits become collected funds and are not needed for immediate disbursement, they shall be invested within 2 working days at prevailing rates or better. Furthermore, prudent business practices provide that funds collected and not immediately required for disbursement should be invested to provide a secured rate of return.

Marriage Divisions did not seek interest on the funds because they believed the costs would exceed the benefits derived.

- The Marriage Division of Cook County (County) did not maintain adequate safeguards over its local fund. The County had as many as three bank accounts in three separate financial institutions during the audit period each exceeding the amount of federal deposit insurance coverage by a combined total of \$35,302 (consisting of \$21,623, \$7,732 and \$5,947) at June 30, 1998. The two smaller accounts were closed by September 1998. The remaining account consistently exceeded federal deposit insurance coverage through December 1998. No additional collateral was obtained.

According to the State Officers and Employees Money Disposition Act (30 ILCS 230/2c), "Whenever funds deposited with a bank or savings and loan association exceed the amount of federal deposit insurance coverage, a bond or pledged securities shall be obtained." In addition, good business practices dictate that investments that exceed the amount of federal deposit insurance coverage should be adequately protected with bonds or pledged securities.

County personnel stated that no additional collateral had been obtained, because the likelihood of the bank closing and the potential for loss of funds was insignificant.

Failure to ensure locally-held funds are properly collateralized subjects funds to risk of loss in the event of failure of the bank or savings and loan in which the funds are deposited.

RECOMMENDATION

We recommend the Supreme Court provide additional policies and procedures to Marriage Divisions regarding investing and safeguarding of local funds.

AGENCY RESPONSE

We agree that some marriage funds were not invested in interest bearing accounts. Many Chief Circuit Judges have indicated that this was a sound business decision because the service charges associated with the available interest bearing accounts would have exceeded the potential interest income.

The Supreme Court has authorized the Director, together with the Chief Internal Auditor, to proceed with the circuit courts to correct the concerns in this audit report. To resolve this audit concern, the trustees will be encouraged to periodically identify available interest bearing accounts and document the determination as to whether it would be cost beneficial for the marriage funds to be placed in such an account. This determination will be based upon prior marriage fund balances.

As noted in the finding, the concern regarding the accounts that exceeded the federal deposit insurance coverage has already been resolved.

99-5 FINDING (Lack of formal personnel policies and procedures)

We noted the Cook County Division did not have formal policies and procedures that addressed the following personnel and payroll issues:

- rates of pay,
- employee appointments,
- employment applications,
- evaluations, and
- benefits.

There were 61 Divisions in FY98 and 62 Divisions in FY99. Cook County was the only Division in FY98 and in FY99 that used Marriage Funds for employee salaries.

Good internal controls would require that formal policies and procedures governing personnel transactions be established to ensure transactions are reasonable, appropriately approved, and adequately documented.

According to Cook County personnel, employees of the Cook County Marriage Division are subject to the personnel policies and procedures of the Office of the Chief Judge. Although these policies and procedures address many personnel issues, the policies do not address the areas noted above for the Marriage Division personnel.

Lack of formal policies and procedures increases the risk of unauthorized transactions. During the audit period, the Division employed 14 individuals and made salary disbursements totaling \$56,858 in FY98 and \$53,648 in FY99.

RECOMMENDATION

We recommend the Supreme Court provide additional policies and procedures to Marriage Divisions relating to personnel and payroll issues.

AGENCY RESPONSE

The Office of the Chief Judge is considering appropriate policy and procedure changes to address this recommendation. The Director and Chief Internal Auditor will provide assistance to the Chief Judge's personnel in resolving this audit finding.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1999

DIVISIONS:	10th Circuit	13th Circuit	14th Circuit	Adams	Bond	Boone	Carroll	Champaign	Christian	Clark	Clay	Clinton	Coles
	(Notes 2, 4)	(Note 5)	(Note 6)										
FUND BALANCES:													
July 1, 1998 (per books)	\$ 12,851	\$ 12,581	\$ 12,130	\$ 6,325	\$ 86	\$ 4,049	\$ 1,603	\$ 2,945	\$ 3,442	\$ 390	\$ 867	\$ 2,297	\$ -
DEPOSITS, (per books):													
Fees & Other Deposits	6,280	3,600	7,069	1,640	330	710	620	2,700	800	230	200	350	790
Interest	210			19		24	26		52		23	55	
TOTAL DEPOSITS	6,490	3,600	7,069	1,659	330	734	646	2,700	852	230	223	405	790
DISBURSEMENTS:													
Meals	1,913	2,490	1,348			312	176						
Conferences & Training	1,556	366	774	1,198		220	524		375		95	145	
Judicial Robes		1,940						341					
Equipment	2,300		120				373	182	588			679	
Subscriptions and Dues	1,440	340	125						935		393	922	
Travel						98	442						
Supplies			618									203	
Donations	500												
Printing													
Flowers													
Insurance													
Bank Fees	6												
Ceremonies													
Paintings and Photography	997				227				1,751			246	
Transfer to County (Note 3)													790
Payroll													
Other	3,593	96					250						
TOTAL DISBURSEMENTS	12,305	5,232	2,985	1,198	227	630	1,765	523	3,649	-	488	2,195	790
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,815)	(1,632)	4,084	461	103	104	(1,119)	2,177	(2,797)	230	(265)	(1,790)	-
FUND BALANCES:													
June 30, 1999, (per books)	\$ 7,036	\$ 10,949	\$ 16,214	\$ 6,786	\$ 189	\$ 4,153	\$ 484	\$ 5,122	\$ 645	\$ 620	\$ 602	\$ 507	\$ -

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1999

DIVISIONS:	Cook	DeKalb	DeWitt	DuPage	Edgar	Effingham	Fayette	Ford	Franklin	Greene	Iroquois	Jackson	Jasper
	(Note 1)												
FUND BALANCES:													
July 1, 1998 (per books)	\$ 345,412	\$ 6,705	\$ 1,936	\$ 6,032	\$ 3,731	\$ 4,632	\$ 2,742	\$ -	\$ 777	\$ 420	\$ 481	\$ 5,569	\$ 219
DEPOSITS, (per books):													
Fees & Other Deposits	127,870	3,140	310	11,090	850	790	630	250	790	260	570	1,260	40
Interest	4,755	119				204	51				19	104	7
TOTAL DEPOSITS	132,625	3,259	310	11,090	850	994	681	250	790	260	589	1,364	47
DISBURSEMENTS:													
Meals	10,073	820		5,368					143		105		
Conferences & Training	34,299	40				375	230		200			561	25
Judicial Robes		816							100				
Equipment		1,108			1,431	250							
Subscriptions and Dues		500				863	569					750	200
Travel	10,220								179				
Supplies	3,276	2,968							252				
Donations				3,150									
Printing													
Flowers													
Insurance	108											89	
Bank Fees		8		34									
Ceremonies				631									
Paintings and Photography							734		29				
Transfer to County (Note 3)	315,000												
Payroll	53,648												
Other	11,281			1,994	1,989				148				
TOTAL DISBURSEMENTS	437,905	6,260	-	11,177	3,420	1,488	1,533	-	1,051	-	105	1,400	225
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(305,280)	(3,001)	310	(87)	(2,570)	(494)	(852)	250	(261)	260	484	(36)	(178)
FUND BALANCES:													
June 30, 1999, (per books)	\$ 40,132	\$ 3,704	\$ 2,246	\$ 5,945	\$ 1,161	\$ 4,138	\$ 1,890	\$ 250	\$ 516	\$ 680	\$ 965	\$ 5,533	\$ 41

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1999

DIVISIONS:	Jefferson	Jersey	Jo Daviess	Johnson	Kane	Kankakee	Kendall	Lake	Lawrence	Lee	Logan	Macon	Madison
FUND BALANCES:													
July 1, 1998 (per books)	\$ 529	\$ 2,005	\$ 2,864	\$ 1,030	\$ 8,815	\$ 21,779	\$ 8,077	\$ 13,471	\$ 26	\$ 3,617	\$ 1,545	\$ 8,531	\$ 1,716
DEPOSITS, (per books):													
Fees & Other Deposits	1,087	540	1,240	150	24,575	5,299	1,260	10,890	440	1,620	710	1,940	5,880
Interest		51	52		277	221	78						
TOTAL DEPOSITS	1,087	591	1,292	150	24,852	5,520	1,338	10,890	440	1,620	710	1,940	5,880
DISBURSEMENTS:													
Meals	121		276			739		7,374		110			1,209
Conferences & Training	87				7,513	295	3,060	3,597		80		215	
Judicial Robes			407		543			597	90	24	414	517	684
Equipment					240	1,052			100		85	2,485	
Subscriptions and Dues			875		115	345		2,340	249				1,500
Travel		136			3,217	4,273	4,840			52			
Supplies	947				226				8			440	
Donations													
Printing					301			540					
Flowers						182		144					
Insurance							800						
Bank Fees						3		119		13			
Ceremonies					1,193								
Paintings and Photography													
Transfer to County (Note 3)													
Payroll													
Other			250			129		2,602		250		359	1,217
TOTAL DISBURSEMENTS	1,155	136	1,808	-	13,348	7,018	8,700	17,313	447	529	499	4,016	4,610
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(68)	455	(516)	150	11,504	(1,498)	(7,362)	(6,423)	(7)	1,091	211	(2,076)	1,270
FUND BALANCES:													
June 30, 1999, (per books)	\$ 461	\$ 2,460	\$ 2,348	\$ 1,180	\$ 20,319	\$ 20,281	\$ 715	\$ 7,048	\$ 19	\$ 4,708	\$ 1,756	\$ 6,455	\$ 2,986

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1999

DIVISIONS:	Marion	Massac	McHenry	McLean	Menard	Monroe	Montgomery	Morgan	Ogle	Perry	Randolph	Saline	Sangamon
FUND BALANCES:													
July 1, 1998 (per books)	\$ 3,034	\$ 2,536	\$ 8,896	\$ 666	\$ 216	\$ 300	\$ 1,975	\$ 5,416	\$ 3,914	\$ 912	\$ 4,990	\$ 1,594	\$ 5,322
DEPOSITS, (per books):													
Fees & Other Deposits	630	270	4,940	1,620	170	340	770	940	1,680	310	660	370	5,357
Interest	35		407			15	59	135		25	139		74
TOTAL DEPOSITS	665	270	5,347	1,620	170	355	829	1,075	1,680	335	799	370	5,431
DISBURSEMENTS:													
Meals			1,258	1,582	16						99		
Conferences & Training	883		200				335						886
Judicial Robes			694	7					294				
Equipment	1,208		1,762				1,248	2,866	350				
Subscriptions and Dues	1,131				125		837				450		
Travel		1,191	560										109
Supplies			1,280										
Donations													
Printing													
Flowers											85		
Insurance			600										
Bank Fees							4				3		
Ceremonies													
Paintings and Photography													
Transfer to County (Note 3)													
Payroll													
Other			612	21					250				
TOTAL DISBURSEMENTS	3,222	1,191	6,966	1,610	141	-	2,424	2,866	894	-	187	450	995
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,557)	(921)	(1,619)	10	29	355	(1,595)	(1,791)	786	335	612	(80)	4,436
FUND BALANCES:													
June 30, 1999, (per books)	\$ 477	\$ 1,615	\$ 7,277	\$ 676	\$ 245	\$ 655	\$ 380	\$ 3,625	\$ 4,700	\$ 1,247	\$ 5,602	\$ 1,514	\$ 9,758

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1999

DIVISIONS:	Shelby	St. Clair	Stephenson	Union	Vermilion	Washington	Wayne	Will	Williamson	Winnebago	TOTAL (Memorandum Only)
FUND BALANCES:											
July 1, 1998 (per books)	\$ 1,808	\$ 6,544	\$ 4,319	\$ 463	\$ 348	\$ 483	\$ 824	\$ 1,972	\$ 2,499	\$ 8,148	\$ 579,406
DEPOSITS, (per books):											
Fees & Other Deposits	380	6,813	1,860	270	550	190	130	6,850	800	5,440	270,140
Interest	44							22			7,302
TOTAL DEPOSITS	424	6,813	1,860	270	550	190	130	6,872	800	5,440	277,442
DISBURSEMENTS:											
Meals		386						1,153		2,310	39,381
Conferences & Training	195		234					2,768		795	62,126
Judicial Robes		230			350			34	165	1,616	9,863
Equipment	1,237		1,389					200			21,253
Subscriptions and Dues	602	429	295						107	250	16,687
Travel		388								703	26,408
Supplies		2,478		62	387						13,145
Donations											3,650
Printing											841
Flowers		57									468
Insurance											1,597
Bank Fees	12	82						143			427
Ceremonies											1,824
Paintings and Photography											3,984
Transfer to County (Note 3)											315,790
Payroll											53,648
Other		3,469	250					1,034	165		29,959
TOTAL DISBURSEMENTS	2,046	7,519	2,168	62	737	-	-	5,332	437	5,674	601,051
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,622)	(706)	(308)	208	(187)	190	130	1,540	363	(234)	(323,609)
FUND BALANCES:											
June 30, 1999, (per books)	\$ 186	\$ 5,838	\$ 4,011	\$ 671	\$ 161	\$ 673	\$ 954	\$ 3,512	\$ 2,862	\$ 7,914	\$ 255,797

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1998

DIVISIONS:	10th Circuit	13th Circuit	14th Circuit	Adams	Bond	Boone	Carroll	Champaign	Christian	Clark	Clay	Clinton	Coles
	(Note 4)	(Note 5)	(Note 6)										
FUND BALANCES:													
July 1, 1997 (per books)	\$ 11,384	\$ 12,459	\$ 13,618	\$ 5,129	\$ 65	\$ 3,517	\$ 1,247	\$ 657	\$ 3,140	\$ 190	\$ 817	\$ 2,250	\$ -
DEPOSITS, (per books):													
Fees & Other Deposits	7,948	4,320	7,405	1,680	150	940	660	2,470	880	200	280	460	800
Interest	271					30	30		77		25	72	
TOTAL DEPOSITS	8,219	4,320	7,405	1,680	150	970	690	2,470	957	200	305	532	800
DISBURSEMENTS:													
Meals	603	2,249	2,537			290	70						
Conferences & Training	2,308	1,289	2,855	484		148			430		205	285	
Judicial Robes			245				14						
Equipment			2,646					182	150				
Subscriptions and Dues	1,465	660	125										
Travel	815												
Supplies													
Donations	500												
Printing													
Flowers													
Insurance													
Bank Fees	7												
Ceremonies													
Paintings and Photography					125				75		50	200	
Transfer to County (Note 3)													800
Payroll													
Other	1,054		485		4		250						
TOTAL DISBURSEMENTS	6,752	4,198	8,893	484	129	438	334	182	655	-	255	485	800
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,467	122	(1,488)	1,196	21	532	356	2,288	302	200	50	47	-
FUND BALANCES:													
June 30, 1998, (per books)	\$ 12,851	\$ 12,581	\$ 12,130	\$ 6,325	\$ 86	\$ 4,049	\$ 1,603	\$ 2,945	\$ 3,442	\$ 390	\$ 867	\$ 2,297	\$ -

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1998

DIVISIONS:	Cook	DeKalb	DeWitt	DuPage	Edgar	Effingham	Fayette	Ford	Franklin	Greene	Iroquois	Jackson	Jasper	Jefferson
	(Note 1)													
FUND BALANCES:														
July 1, 1997 (per books)	\$ 314,939	\$ 5,993	\$ 1,656	\$ 5,841	\$ 4,021	\$ 4,397	\$ 2,387	\$ -	\$ 626	\$ 160	\$ 237	\$ 5,669	\$ 246	\$ 710
DEPOSITS, (per books):														
Fees & Other Deposits	173,890	3,820	280	11,960	580	630	630	-	1,070	260	450	1,110	40	1,257
Interest	11,782	216					60				13	142	8	
TOTAL DEPOSITS	185,672	4,036	280	11,960	580	630	690	-	1,070	260	463	1,252	48	1,257
DISBURSEMENTS:														
Meals	10,404	486		3,220					144					237
Conferences & Training	47,199	908		20	447	395	260						25	169
Judicial Robes												150		
Equipment					317				84		199			
Subscriptions and Dues		250										750		
Travel	9,698													
Supplies	13,297	1,650												901
Donations				5,000										
Printing														
Flowers														
Insurance	108											178		
Bank Fees				422										
Ceremonies				915										
Paintings and Photography							75		329				50	
Transfer to County (Note 3)														
Payroll	56,858													
Other	17,635	30		2,192	106				362		20	274		131
TOTAL DISBURSEMENTS	155,199	3,324	-	11,769	870	395	335	-	919	-	219	1,352	75	1,438
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	30,473	712	280	191	(290)	235	355	-	151	260	244	(100)	(27)	(181)
FUND BALANCES:														
June 30, 1998, (per books)	\$ 345,412	\$ 6,705	\$ 1,936	\$ 6,032	\$ 3,731	\$ 4,632	\$ 2,742	\$ -	\$ 777	\$ 420	\$ 481	\$ 5,569	\$ 219	\$ 529

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1998

DIVISIONS:	Jersey	Jo Daviess	Johnson	Kane	Kankakee	Kendall	Lake	Lawrence	Lee	Logan	Macon	Madison	Marion
FUND BALANCES:													
July 1, 1997 (per books)	\$ 1,348	\$ 2,410	\$ 930	\$ 47,641	\$ 20,136	\$ 9,988	\$ 12,240	\$ 108	\$ 2,399	\$ 1,160	\$ 5,999	\$ 3,447	\$ 2,745
DEPOSITS, (per books):													
Fees & Other Deposits	620	1,280	100	28,759	5,040	1,640	12,330	300	1,700	730	2,532	4,565	680
Interest	37	59		1,081	220	259							13
TOTAL DEPOSITS	657	1,339	100	29,840	5,260	1,899	12,330	300	1,700	730	2,532	4,565	693
DISBURSEMENTS:													
Meals				1,127	709	3,000	3,558		232			1,356	
Conferences & Training		450		12,720	335		898						320
Judicial Robes				1,003			59			160		870	
Equipment				32,901			2,794	111		116			34
Subscriptions and Dues		185		1,178	216	10	860	271				3,200	
Travel				8,370	1,166								
Supplies				316									
Donations					696								
Printing				61									
Flowers					264								
Insurance						800							
Bank Fees					12		13					81	
Ceremonies				749									
Paintings and Photography										69			50
Transfer to County (Note 3)				10,000									
Payroll													
Other		250		241	219		2,917		250			789	
TOTAL DISBURSEMENTS	-	885	-	68,666	3,617	3,810	11,099	382	482	345	-	6,296	404
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	657	454	100	(38,826)	1,643	(1,911)	1,231	(82)	1,218	385	2,532	(1,731)	289
FUND BALANCES:													
June 30, 1998, (per books)	\$ 2,005	\$ 2,864	\$ 1,030	\$ 8,815	\$ 21,779	\$ 8,077	\$ 13,471	\$ 26	\$ 3,617	\$ 1,545	\$ 8,531	\$ 1,716	\$ 3,034

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1998

DIVISIONS:	Massac	McHenry	McLean	Menard	Monroe	Montgomery	Morgan	Ogle	Perry	Randolph	Saline	Sangamon	Shelby	St. Clair
FUND BALANCES:														
July 1, 1997 (per books)	\$ 2,186	\$ 6,948	\$ 658	\$ 234	\$ 136	\$ 1,943	\$ 4,679	\$ 3,212	\$ 701	\$ 4,436	\$ 1,194	\$ 5,359	\$ 1,640	\$ 7,067
DEPOSITS, (per books):														
Fees & Other Deposits	350	5,180	1,760	140	280	630	800	1,700	190	580	400	4,190	350	8,457
Interest		410			4	72	127		21	129		68	52	
TOTAL DEPOSITS	350	5,590	1,760	140	284	702	927	1,700	211	709	400	4,258	402	8,457
DISBURSEMENTS:														
Meals		948	1,733	33						155				119
Conferences & Training						320						3,813	180	
Judicial Robes		407	19											230
Equipment		225				213	185	748						
Subscriptions and Dues				125										1,849
Travel		502										482		899
Supplies		840												2,555
Donations														
Printing														
Flowers														50
Insurance		600												
Bank Fees						2	5						4	54
Ceremonies														
Paintings and Photography		25			120	135							50	
Transfer to County (Note 3)														
Payroll														
Other		95						250						3,224
TOTAL DISBURSEMENTS	-	3,642	1,752	158	120	670	190	998	-	155	-	4,295	234	8,980
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	350	1,948	8	(18)	164	32	737	702	211	554	400	(37)	168	(523)
FUND BALANCES:														
June 30, 1998, (per books)	\$ 2,536	\$ 8,896	\$ 666	\$ 216	\$ 300	\$ 1,975	\$ 5,416	\$ 3,914	\$ 912	\$ 4,990	\$ 1,594	\$ 5,322	\$ 1,808	\$ 6,544

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES (CASH BASIS)
For the Year Ended June 30, 1998

DIVISIONS:	Stephenson	Union	Vermilion	Washington	Wayne	Will	Williamson	Winnebago	TOTAL (Memorandum Only)
FUND BALANCES:									
July 1, 1997 (per books)	\$ 2,874	\$ 227	\$ 815	\$ 363	\$ 734	\$ 10,308	\$ 1,936	\$ 6,169	575,725
DEPOSITS, (per books):									
Fees & Other Deposits	2,140	290	540	220	90	7,200	890	7,948	328,771
Interest						87			15,365
TOTAL DEPOSITS	2,140	290	540	220	90	7,287	890	7,948	344,136
DISBURSEMENTS:									
Meals	25					1,198		2,983	37,416
Conferences & Training	25					12,474		2,529	91,491
Judicial Robes						612	191	31	3,991
Equipment			127				30		41,062
Subscriptions and Dues	395			100			106		11,745
Travel								426	22,358
Supplies		54	880						20,493
Donations									6,196
Printing									61
Flowers									314
Insurance									1,686
Bank Fees						74			674
Ceremonies									1,664
Paintings and Photography									1,353
Transfer to County (Note 3)									10,800
Payroll									56,858
Other	250					1,265			32,293
TOTAL DISBURSEMENTS	695	54	1,007	100	-	15,623	327	5,969	340,455
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,445	236	(467)	120	90	(8,336)	563	1,979	3,681
FUND BALANCES:									
June 30, 1998, (per books)	\$ 4,319	\$ 463	\$ 348	\$ 483	\$ 824	\$ 1,972	\$ 2,499	\$ 8,148	579,406

Notes are presented following the Schedule of Deposits, Disbursements, and Fund Balances.

STATE OF ILLINOIS
MARRIAGE DIVISIONS OF THE ILLINOIS COURTS
NOTES TO SCHEDULE OF DEPOSITS, DISBURSEMENTS, AND FUND BALANCES
(CASH BASIS)
For the Two Years Ended June 30, 1999

NOTE 1- Cook Division maintains records using the accrual basis method of accounting; amounts have been adjusted to the cash basis method of accounting.

NOTE 2- Supporting documentation was not provided to stratify all FY99 expenditures into appropriate categories; expenditures without support were noted as “other” disbursements.

NOTE 3- “Transfers to County” were excess funds paid into the County General Fund. Coles Division transferred all receipts collected for the Marriage Fund to the County Law Library Fund; \$800 during FY98 and \$790 during FY99. Kane Division transferred \$10,000 to the County General Fund during FY98. In FY99, Cook Division contributed \$290,000 towards the costs of the proposed First Municipal District Domestic Violence/Traffic Center, an additional \$25,000 was transferred to the Cook County Treasury for judicial training initiatives and other conferences, seminars and meetings for judges.

NOTE 4- The 10th Circuit includes the following counties: Marshall, Peoria, Putnam, Stark, and Tazewell.

NOTE 5- The 13th Circuit includes the following counties: Bureau, Grundy, and LaSalle.

NOTE 6- The 14th Circuit includes the following counties: Henry, Mercer, Rock Island, and Whiteside.

