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STATE OF ILLINOIS

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OFFICE OF THE AUDITOR GENERAL

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MANAGEMENT AUDIT OF THE  
STATE'S COLLECTION OF MONEY  
FROM CIRCUIT CLERKS

MARCH 1994

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WILLIAM G. HOLLAND

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AUDITOR GENERAL

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

*To the Legislative Audit Commission, the  
Speaker and Minority Leader of the House  
of Representatives, the President and  
Minority Leader of the Senate, the  
members of the General Assembly, and  
the Governor:*

This is our report of the Management Audit of the State's Collection of Money from Circuit Clerks. The audit was conducted pursuant to Legislative Audit Commission Resolution Number 95, which was adopted April 16, 1992.

This audit was conducted in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

The audit report is transmitted in conformance with Section 3-14 of the Illinois State Auditing Act.

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

WILLIAM G. HOLLAND  
Auditor General

Springfield, Illinois  
March 1994



OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

## REPORT DIGEST

### *Management Audit of the STATE'S COLLECTION OF MONEY FROM CIRCUIT CLERKS*

#### **SYNOPSIS**

In Fiscal Year 1992, Circuit Clerks remitted more than \$110 million to 10 State agencies for deposit into 21 different funds. The amounts which should have been remitted by the 102 Circuit Clerks were not readily determinable. Statutes do not require that Circuit Courts and their Clerks be audited for assessment, collection, or remittance of fines, fees, and penalties to the State. In addition:

- Most State agencies that collect money from Circuit Clerks do not have monitoring procedures to assure that receipts are appropriate.
- The statutes which establish fees, fines, and surcharges are inconsistent, located in several chapters, and often confusing.
- Circuit Clerks are not given consistent, adequate guidance or training on interpreting and implementing the laws which affect the remittance of monies to the State.

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**REPORT  
CONCLUSIONS**

On April 16, 1992, the Legislative Audit Commission adopted Resolution Number 95. The Resolution directed the Auditor General to conduct a management audit of the State's collection of money from Circuit Clerks.

In Fiscal Year 1992, Circuit Clerks remitted more than \$110 million to 10 State agencies for deposit into 21 different funds. The largest amount was remitted to the Child Support Enforcement Trust Fund, almost \$84 million in Fiscal Year 1992.

The amounts which should have been remitted by the 102 Circuit Clerks were not readily determinable. At the present time, Circuit Courts and their Clerks are not specifically audited for assessment, collection, or remittance of fines, fees, and penalties to the State. No State agency routinely audits Circuit Clerks to test compliance with State laws. Other factors complicating assessments, collections, and remittances include:

- ***Inconsistent statutory requirements.*** Laws are spread throughout the statutes and require different assessments, distributions, and deductions for different fines, fees, and penalties for different counties.

- ***Inconsistent assessments by Circuit Court Judges.*** Circuit Court Judges exercise discretion in assessing fines, fees, and penalties.
- ***Inconsistent treatment by the Circuit Clerks.*** Circuit Clerks individually interpret statutes. No entity routinely provides guidance or training to the Clerks or informs them of changes in the laws.
- ***Inconsistent monitoring of Circuit Clerks by State agencies.*** While a few State agencies monitor remittances and work with the Clerks to ensure timely remittance of funds, most agencies simply accept the amounts remitted by the Clerks.

State law precludes the Auditor General from auditing Circuit Courts and, therefore, the Circuit Clerks. For this reason, no testing was done at the Circuit Clerks' offices. However, based on county populations and limited information available from other sources, we conclude that, in some instances, the State may not have received all the money it was entitled to from the Circuit Clerks during Fiscal Years 1991 and 1992. In addition, some money received was not remitted timely.

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## **CIRCUIT CLERK RECEIPTS**

We identified ten agencies that received money from Circuit Clerks during Fiscal Year 1992. The money was deposited in 21 different funds in the State Treasury. For Fiscal Year 1991, we identified \$100,190,305 received by State agencies from Circuit Clerks. In Fiscal Year 1992, we identified \$110,072,612 remitted by Circuit Clerks to the State. Digest Exhibit 1 shows those agencies and the amounts received during the two Fiscal Years.

In addition to these ten agencies, there are provisions in the statutes for other agencies to receive funds from Circuit Clerks. Officials at these agencies said they had no receipts from Circuit Clerks. In some cases, these agencies pursue administrative penalties before taking matters to the Circuit Court.

Appendix C to the report contains a section for each of the ten agencies that had receipts from Circuit Clerks in Fiscal Years 1991 or 1992. Each section includes a background of the agency's fund or funds, a summary of recent changes in the fees or surcharges collected, and a description of the collection system used.

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## **CIRCUIT CLERK ACCOUNTABILITY**

Illinois statutes do not require regular audits of Circuit Clerks. Clerks' offices are not regularly audited for State compliance purposes even though they are non-judicial members of the judicial branch of State government. There have been, however, some reviews conducted related to Circuit Clerks' collection of State receipts. These reviews have been done:

- As part of Office of the Auditor General audits of State agency collections from Circuit Clerks by reviewing agencies' systems;
- As a part of county-wide financial audits; or
- As efforts by individual State agencies to assure that individual Circuit Clerks are assessing and remitting properly to a specific fund.

Audits would provide assurance that Circuit Clerks and Courts comply with assessment, timeliness, and reporting requirements established in various statutes. Audits would also help to assure that the proper amount of money is assessed as fines, penalties, or surcharges by the Court, is collected by the Circuit Clerk, and is remitted by the Clerk to the State. This report presents several alternatives for conducting audits of Circuit Clerks.

**DIGEST EXHIBIT 1**  
**Receipts Identified from Circuit Clerks by Agency and Fund**  
**State Fiscal Years 1991 and 1992**

<b>Agencies/Funds</b>	<b>Fiscal Year 1991 Receipts</b>	<b>Fiscal Year 1992 Receipts</b>
Supreme Court		
Mandatory Arbitration	\$2,784,933	\$3,408,309
Attorney General		
Violent Crime Victims Assistance	3,965,890	4,144,547
Department of Alcoholism and Substance Abuse		
Youth Drug Abuse Prevention	372,246	261,898
Drug Treatment	*	23,509
Department of Conservation		
State Boating	48,407	51,559
State Parks	61,039	58,612
Wildlife and Fish	221,863	223,710
Illinois Non-Game Wildlife Conservation	623	500
Illinois Forestry Development	5,743	6,750
General Revenue	12,269	9,142
Department of Professional Regulation		
Professional Regulation Evidence Fund	0	219
Department of Public Aid		
Domestic Violence Shelter and Service	0	3,532
Public Assistance Recoveries Trust	**	**
Child Support Enforcement Trust	74,442,119	83,785,802
Department of State Police		
Road	4,518,491	4,943,608
Drug Traffic Prevention	207,469	239,671
State Crime Laboratory	16,174	67,082
General Revenue	13,174	24,508
Local Governmental Law Enforcement Officers Training Board		
Traffic & Criminal Conviction Surcharge	8,438,316	8,355,619
State Board of Education		
Drivers Education	4,810,351	4,170,198
Illinois Toll Highway Authority		
Illinois State Toll Highway Revenue	<u>271,198</u>	<u>293,837</u>
<b>Receipts Identified from Circuit Clerks</b>	<b><u>\$100,190,305</u></b>	<b><u>\$110,072,612</u></b>

\* Fund was created in Fiscal Year 1992

\*\* Receipts from Circuit Clerks are not readily separable from other receipts.

Source: Agency Data Compiled by OAG

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**MATTER FOR CONSIDERATION  
BY THE GENERAL ASSEMBLY**

*The General Assembly may wish to consider amending statutes to require audits of the Circuit Clerks.*

*Consideration should be given to:*

- *the extent of the audits,*
  - *the frequency of the audits,*
  - *the responsibility for performing the audits,*
  - *the responsibility for coordinating and managing the audits,*
  - *the responsibility for paying for the audits, and*
  - *the responsibility for accumulating the audit results and taking actions on audit findings.*
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**STATE AGENCY  
MONITORING**

Most State agencies that collect money from Circuit Clerks do not have monitoring procedures to assure that receipts are appropriate. Some agencies only keep a log of receipts from each Circuit Clerk and do not analyze receipts to ensure that the receipts are reasonable and timely.

The effectiveness of agencies' systems for monitoring and tracking receipts from Circuit Clerks varies significantly. Although there is no established criteria for what monitoring includes, it should begin with agencies keeping records of receipts from Circuit Clerks by county and reconciling those receipts to Comptroller records. Monitoring should also include tracking receipts that can be expected, analyzing receipts for reasonableness, and working with Clerks' offices when problems are identified. Monitoring of receipts from Circuit Clerks could help agencies identify problems and resolve them more quickly.

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**COLLECTIONS AND  
REMITTANCES**

The statutes which establish fees, fines, and surcharges are inconsistent, located in several chapters, and often confusing. Circuit Clerks are not always aware of new laws concerning the collection of fines, fees, penalties, and surcharges. Circuit Clerks sometimes interpret statutes differently, causing inconsistent assessment of penalties among counties. Circuit Clerks are not given consistent, adequate guidance or training on interpreting and implementing the laws which affect the remittance of monies to the State.

Many of the Circuit Clerks we spoke with expressed concern over the complexity of the statutes. They said that the statutes are changed too often. Most

of the Circuit Clerks said that they would like to see the statutes consolidated. In addition, some Circuit Clerks said that some assessments are not uniformly applicable across fines. For example, the surcharge for the Violent Crime Victims Assistance Fund applies to running a stop sign but not to speeding.

Statutory requirements regarding the assessment, collection, remittance, and reporting of State fees, fines, penalties, and surcharges by the Circuit Clerks for 17 different funds are spread throughout at least 37 places in the statutes in 14 different chapters. The statutes contain:

- inconsistent timeliness requirements,
- inconsistent remittance requirements,
- inconsistent reporting requirements, and
- inconsistent deduction allowances.

In addition, laws are frequently added or changed, increasing the number of funds which receive monies from the Circuit Clerks and changing the way that monies are assessed or remitted.

Consolidation and simplification of the statutes related to the assessment, collection, and remittance of fees, fines, penalties, and surcharges by the Circuit Courts and Circuit Clerks could improve the current system of collecting those monies from the Courts and Clerks. Consolidation and simplification, along with better guidance and training for the

Circuit Clerks, would make the Clerks' job of assessing, collecting, and remitting monies easier. In addition, consolidation and simplification would make the task of monitoring receipts easier for the agencies which receive money from the Circuit Clerks.

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**MATTER FOR CONSIDERATION  
BY THE GENERAL ASSEMBLY**

*The General Assembly may wish to consider simplifying and consolidating the statutes which include requirements for the Circuit Courts and Circuit Clerks to assess, collect, and remit fees, penalties, and surcharges to the State. In addition, the General Assembly may wish to require that most fees, penalties, and surcharges assessed for the State:*

- *be assessed in a more consistent manner among counties, funds, and violations;*
  - *be remitted to the State Treasurer;*
  - *be remitted to the State within a consistent time frame;*
  - *be reported annually to a single State entity; and*
  - *be consistent in allowing Circuit Clerks to retain a uniform percentage of amounts collected to offset administrative expenses.*
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**GUIDANCE TO  
CIRCUIT CLERKS**

No one entity consistently provides guidance or training to Circuit Clerks on assessment and remittance of monies to the State. Some Circuit Clerks would like additional training or periodic updates on changes in the statutes. The Clerks said that the Administrative Office of the Illinois Courts (AOIC) sometimes provides them with copies of new bills, or they learn about new laws through the Clerks' Associations. Some of the Circuit Clerks would like for the AOIC to provide more guidance, such as making recommendations, interpreting laws, and working with them to implement the laws. In the report, we recommend that the AOIC expand guidance and training for Circuit Clerks. In addition, statutes could mandate additional training.

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**MATTER FOR CONSIDERATION  
BY THE GENERAL ASSEMBLY**

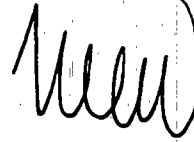
*The General Assembly may wish to consider amending the Clerks of Courts Act (705 ILCS 105) to include a requirement that all new Circuit Clerks receive training within the first few months of their first term in office. In addition, the General Assembly may wish to consider amending the Act to require that all Circuit Clerks receive continuing training.*

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**AGENCY  
RECOMMENDATIONS**

The report makes seven recommendations to agencies. One recommendation, mentioned above, is to the Administrative Office of the Illinois Courts about Circuit Clerk training. Four recommendations are made to individual agencies about receipt monitoring. One general recommendation is made to all agencies with Circuit Clerk receipts to develop procedures to monitor collections made by Circuit Clerks, and one recommendation is made to the Comptroller to encourage agencies to use the detail available within the State accounting system to better identify Circuit Clerk receipts. The agencies that responded generally agreed with the recommendations. Appendix F contains their written responses.



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WILLIAM G. HOLLAND  
Auditor General

WGH\EW  
Springfield

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## CHAPTER ONE INTRODUCTION

On April 16, 1992, the Legislative Audit Commission adopted Resolution Number 95 (see Appendix A). The Resolution directed the Auditor General to conduct a management audit of the State's collection of money from Circuit Clerks. The Resolution included the following determinations:

- Which State agencies receive money through Circuit Clerks and whether they have adequate systems for tracking, collecting, and accounting for this revenue.
- How much money was received by these agencies from Circuit Clerks in Fiscal Year 1991.
- Whether these amounts are audited and if the audits determine whether: State's Attorneys seek applicable penalties, fees, and surcharges; Circuit Courts assess them; and Circuit Clerks collect and remit them to the appropriate State entities.
- Whether State statutes and regulations should be strengthened to improve the collection of State funds from Circuit Clerks.

### REPORT CONCLUSIONS

In Fiscal Year 1991, Circuit Clerks remitted over \$100 million to 9 State agencies for deposit into 18 different funds. In Fiscal Year 1992, Circuit Clerks remitted more than \$110 million to 10 State agencies for deposit into 21 different funds. The largest amount was remitted to the Child Support Enforcement Trust Fund - over \$74 million in Fiscal Year 1991 and almost \$84 million in Fiscal Year 1992.

The amounts which should have been remitted by the 102 Circuit Clerks for these two fiscal years are not readily determinable. At the present time, Circuit Courts and their Clerks are not specifically audited for assessment, collection, and remittance of fines, fees, and penalties to the State. No State agency routinely audits Circuit Clerks to test compliance with State laws.

**Other factors complicating assessments, collections, and remittances include:**

- **inconsistent statutory requirements. Laws are spread throughout the statutes and require different assessments, distributions, and deductions for different fines, fees, and penalties for different counties.**
- **inconsistent assessments by Circuit Court Judges. Circuit Court Judges exercise considerable discretion in assessing fines, fees, and penalties.**
- **inconsistent treatment by the Circuit Clerks. Circuit Clerks individually interpret statutes. No entity routinely provides guidance or training to the Clerks or informs them of changes in the laws.**
- **inconsistent monitoring of Circuit Clerks by State agencies. While a few State agencies do monitor remittances and work with the Clerks to ensure timely remittance of funds, most State agencies simply accept the amounts remitted by the Clerks.**

**State law precludes the Auditor General from auditing Circuit Courts and, therefore, the Circuit Clerks. For this reason, no testing was done at the Circuit Clerks' offices. However, based on county populations and limited information available from other sources, we conclude that, in some instances, the State may not have received all the money it was entitled to from the Circuit Clerks during Fiscal Years 1991 and 1992. In addition, some money received was not remitted timely.**

**This audit makes several recommendations to State agencies to strengthen controls over monies due the State. The report also contains three Matters for Consideration by the General Assembly:**

- **to mandate training for Circuit Clerks;**
- **to consolidate and simplify statutes; and**
- **to provide for some form of systematic audit of Circuit Clerks.**

## BACKGROUND

Article VI of the Illinois Constitution of 1970 requires that the General Assembly provide for a system of selecting Clerks of the Circuit Court (Circuit Clerks). The Clerks of Courts Act provides that one Circuit Clerk be elected in each county and that the salary and expenses of that Circuit Clerk be paid by the county (705 ILCS 105/1 and 105/27.3). However, the Act entitles the Circuit Clerks to a \$3,500 annual stipend from the State. The Clerks of Courts Act lists some of the duties of a Circuit Clerk, including:

- attending sessions of the court,
- preserving the files and papers of the court, and
- making, keeping, and preserving complete records of all the proceedings and determinations (705 ILCS 105/13).

In addition, Circuit Clerks receive and distribute millions of dollars in fees, fines, penalties, and surcharges to local, county, and State entities. Circuit Clerks also receive and disburse payments ordered by the courts in matters of child support and maintenance. During the audit we identified ten State agencies that received money from Circuit Clerks in Fiscal Years 1991 or 1992. Those agencies are listed in Exhibit 1-1.

Circuit Clerks receive money when convicted offenders pay fines, penalties, and surcharges or when they forfeit bond money they have posted. Unless statutes specifically direct money to some other location, Circuit Clerks are to

### EXHIBIT 1-1 State Agencies Receiving Funds from Circuit Clerks

Judicial Agencies  
Illinois Supreme Court  
Constitutional Officers  
Attorney General  
Departments  
Alcoholism and Substance Abuse  
Conservation  
Professional Regulation  
Public Aid  
State Police  
Other Agencies  
Local Governmental Law Enforcement  
Officers Training Board  
State Board of Education  
Illinois Toll Highway Authority

Source: OAG Analysis of Illinois Compiled Statutes  
and Agencies' Records



deposit money they receive into the county treasury (50 ILCS 315/2). Circuit Clerks report annually to the Administrative Office of the Illinois Courts on the revenue generated by their offices and the expenditures of their offices.

### Circuit Clerks' Place in Government

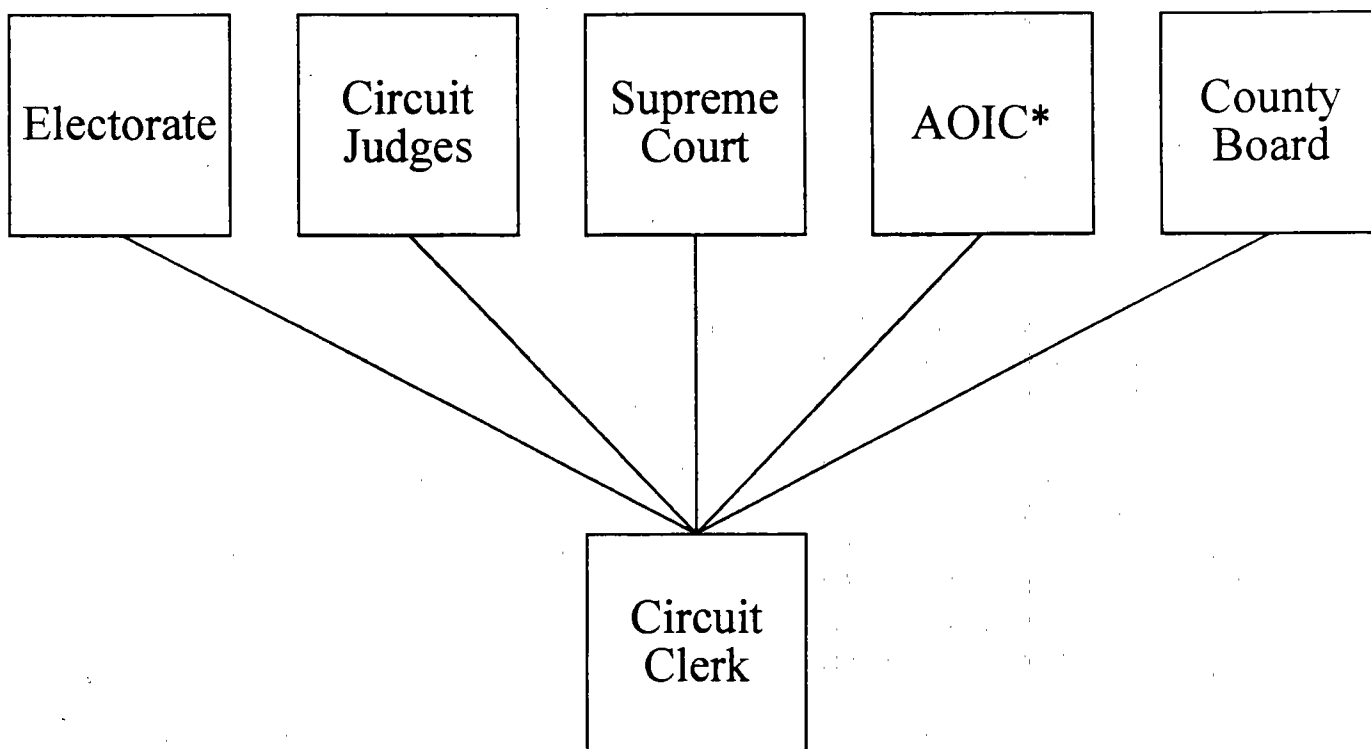
Although Circuit Clerks are State officials, they are treated in some Illinois laws as county officials. Since the 1970 Constitution was adopted, Circuit Clerks have been non-judicial officers of the judicial branch of State government. A Supreme Court decision issued in 1982 made a clear determination that Circuit Clerks are not county officials. The decision states that their position in State government is not changed by the fact that their salaries are paid by counties. Minimum salaries for Circuit Clerks are established in the Clerks of Courts Act.

Under the State Auditing Act, Circuit Courts are excluded from the definition of a State agency (30 ILCS 5/1-7) and are, therefore, excluded from regular audits by the Auditor General's Office.

The Clerks of Courts Act also places the Circuit Clerk under the direction of county officials rather than State officials. The Act allows county boards to designate one or more banks or savings and loans in which the Circuit Clerk may deposit funds (705 ILCS 105/4.1). The Act also allows boards of counties with populations under two million to opt out of the assessment and remittance requirements specified in the Act for four State funds which receive money from the Circuit Clerks (705 ILCS 105/27.6). Exhibit 1-2 shows an organizational chart with the lines of responsibility for Circuit Clerks.

## EXHIBIT 1-2

### Circuit Clerk's Lines of Responsibility



\* Administrative Office of the Illinois Courts

Source: OAG Analysis of the Illinois Constitution and Illinois Compiled Statutes

## **TEN STATE AGENCIES RECEIVED MONEY**

We identified ten agencies that received money from Circuit Clerks during Fiscal Year 1991 or 1992. The money was deposited in 21 different funds in the State Treasury. For Fiscal Year 1991, we identified \$100,190,305 received by State agencies from Circuit Clerks. In Fiscal Year 1992, we identified \$110,072,612 remitted by Circuit Clerks to the State. Exhibit 1-3 shows those agencies and the amounts received during the two Fiscal Years.

In addition to these ten agencies, there are provisions in the statutes for other agencies to receive funds from Circuit Clerks. Officials at these agencies said they had no receipts from Circuit Clerks. In some cases, these agencies pursue administrative penalties before taking matters to the Circuit Court.

## **SCOPE AND METHODOLOGY**

This management audit was conducted in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

During the audit, we reviewed the statutes, Comptroller receipt reports, the Comptroller's Uniform Statewide Accounting System (CUSAS) manual, and Legislative Reference Bureau reports to identify State agencies which might receive money from Circuit Clerks. We also included a question on a survey that was sent to 144 State agencies during the OAG's audit of User Fees asking the agencies whether they received monies from Circuit Clerks.

We randomly selected six Circuit Clerks to interview. In addition, we sent all 102 Circuit Clerks in the State a letter informing them of the audit and requesting their comments on issues relating to the audit. We attended a meeting of the Northeastern Illinois Circuit Clerks Association and spoke with 12 Circuit Clerks or their representatives.

We interviewed auditors from eight audit firms which had performed county audits, and we conducted a telephone survey of court administration officials in 13 states. The results of the survey are presented in Appendix E.

**EXHIBIT 1-3**  
**Receipts Identified from Circuit Clerks by Agency and Fund**  
**State Fiscal Years 1991 and 1992**

Agencies/Funds	Fiscal Year 1991 Receipts	Fiscal Year 1992 Receipts
Supreme Court		
Mandatory Arbitration	\$2,784,933	\$3,408,309
Attorney General		
Violent Crime Victims Assistance	3,965,890	4,144,547
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Illinois Toll Highway Authority		
Illinois State Toll Highway Revenue	<u>271,198</u>	<u>293,837</u>
<b>Receipts Identified from Circuit Clerks</b>	<b><u>\$100,190,305</u></b>	<b><u>\$110,072,612</u></b>

\* Fund was created in Fiscal Year 1992

\*\* Receipts from Circuit Clerks are not readily separable from other receipts.

Source: Agency Data Compiled by OAG

We reviewed agencies' internal controls relating to collections from Circuit Clerks. Our review and the assessments done as part of the OAG compliance audits showed that, with certain exceptions, the controls were logically designed and consistently applied. Exceptions that were noted are identified as findings in this report and have been identified as findings in financial/compliance audit reports. Therefore, we limited our additional testing to random samples of receipts from major funds.

To achieve the audit's objectives, we relied to some degree on computer processed data. For the objective relating to the amount of money collected by State agencies, we used data from individual agencies' records, including computer processed records. We assessed the reliability of this data by reconciling the dollar amounts in agency records with the records of the Comptroller. We were able to reconcile all funds that had Circuit Clerk receipts except two. For one exception, neither the agency nor the Comptroller's records had sufficient detail to identify Circuit Clerk receipts. For the second exception, we reviewed the agency receipts and we report them, but could not reconcile them to the Comptroller's records. In both cases the Comptroller's records did not contain sufficient detail on the source of receipts to permit reconciliation. We discuss this in the State accounting system section of Chapter Three.

Some data were used in the report for background and informational purposes but were insignificant to audit results. These data have been attributed to their sources. Appendix B presents more detail on the various samples which were selected and other testing which was done as a part of this audit.

## **REPORT ORGANIZATION**

The remainder of this report is organized as follows:

- Chapter Two - Circuit Clerks' Collections and Remittances
- Chapter Three - State Agency Monitoring Systems
- Chapter Four - Circuit Clerk Accountability
- Chapter Five - Other Issues

## **CHAPTER TWO CIRCUIT CLERKS' COLLECTIONS AND REMITTANCES**

The statutes which establish fees, fines, and surcharges are inconsistent, located in several chapters, and often confusing. Circuit Clerks are not always aware of new laws concerning the collection of fines, fees, penalties, and surcharges. Circuit Clerks sometimes interpret statutes differently, causing inconsistent assessment of penalties among counties. Circuit Clerks are not given consistent, adequate guidance or training on interpreting and implementing the laws which affect the remittance of monies to the State.

### **INCONSISTENT COLLECTIONS AND REMITTANCES**

Remittances by Circuit Clerks vary widely by county for some funds based on county populations. Exhibit 2-1 shows the amounts remitted to three State funds during Fiscal Year 1991 by Circuit Clerks from the counties which remitted the highest and lowest amounts per capita for the three funds. A complete presentation of amounts remitted by Circuit Clerks in Fiscal Years 1991 and 1992 is in Appendix D.

As the Exhibit shows, there is much more variation among remittances than can be explained by county population alone. Some of these differences in remittances may be due to different interpretations of statutes by Circuit Clerks and Circuit Court Judges. One Circuit Clerk told us that, in his county, the Violent Crime Victims Assistance fee is assessed for each count against the defendant (up to ten counts). Even if there is no fine imposed, the defendant could be assessed up to \$200 (\$20 for each ten counts). However, other Circuit Clerks do not assess the surcharge by count, but instead assess it by case. Therefore, the defendant would only have to pay a \$20 fee instead of a \$200 fee for ten counts.

We called seven Circuit Clerks' offices whose per capita remittances were less than half the State average for one or more of the following funds: Drivers Education, Violent Crime Victims Assistance, and Traffic and Criminal Conviction Surcharge. Officials at the Circuit Clerks' offices told us that remittances for their counties were less than average for several different reasons: Judges do not assess the surcharge; the number of traffic tickets is decreasing every year; Judges prefer court supervision; large numbers of cases are thrown out; and the money was remitted to the County Treasurer instead of the State Treasurer.

**EXHIBIT 2-1**

**Per Capita Remittances to Various State Funds  
by Selected Circuit Clerks for Fiscal Year 1991**

County	Fund	Population	Remittance	Per Capita Remittance
Mercer	Drivers Education	17,290	\$1,814	\$0.105
Pulaski	Drivers Education	7,523	\$21,412	2.846
Cook	Traffic & Criminal Conviction	5,105,067	\$1,397,694	0.274
Pulaski	Traffic & Criminal Conviction	7,523	\$26,589	3.534
Will	Violent Crime Victims	357,313	\$85	0.000
Effingham	Violent Crime Victims	31,704	\$39,787	1.255

Source: 1990 Census of Population and Housing and OAG Analysis of Agencies' Records

Only 17 Circuit Clerks remitted monies to the Domestic Violence Shelter and Service Fund in Fiscal Year 1992. The Fund is administered by the Department of Public Aid and receives monies from the Circuit Clerks from fines paid by persons convicted of domestic violence and domestic battery. Fine amounts are specified in the statutes: \$10 for a conviction of domestic battery and \$100 for a conviction of domestic violence. These amounts are added to initial penalties.

The 17 Circuit Clerks remitted \$3,532 between January 1, 1992 and June 30, 1992. The law requiring that monies from these fines be paid into the Fund was not in effect until January 1992. The names of the counties of the Circuit Clerks which remitted monies are given in Exhibit 2-2. The lack of receipts for so many counties could be due to a lack of convictions or because States' Attorneys are not seeking, Judges are not assessing, or Circuit Clerks are not remitting this surcharge.

**EXHIBIT 2-2**

**Counties Remitting Fines to the Domestic  
Violence Shelter and Service Fund  
Fiscal Year 1992**

Fulton	Lee	Ogle
Hancock	Madison	Union
Jackson	Marion	Warren
Knox	McDonough	Whiteside
Lake	McLean	Winnebago
LaSalle	Montgomery	

Source: OAG Analysis of Public Aid Records

## LITTLE GUIDANCE FOR CIRCUIT CLERKS

No one entity consistently provides guidance or training to Circuit Clerks on assessment and remittance of monies to the State; Circuit Clerks are not always informed of changes in laws and how to implement those changes in a timely manner. Some Circuit Clerks would like to see additional training or periodic updates on changes in the statutes. The Clerks said that the Administrative Office of the Illinois Courts (AOIC) sometimes provides them with copies of new bills and they sometimes learn about new laws through the Clerks' Associations. Some of the Circuit Clerks would like for the AOIC to provide more guidance, such as making recommendations, interpreting laws, and working with them to implement the laws.

### Audits Show Need for Guidance

In 1987 the Attorney General's Office conducted a limited scope audit of the Violent Crime Victims Assistance Fund receipts from the DuPage County Circuit Clerk's office. Auditors estimated that the Circuit Clerk did not collect about \$300,000 for the Violent Crime Victims Assistance Fund during a three year period from January 1984 through December 1986. The audit included a financial and compliance post evaluation of the administration, collection, and remittance of funds covered in the Violent Crime Victims Assistance Act (725 ILCS 240/10). The audit also found that the Circuit Clerk did not remit the fines collected to the State Treasury in a timely manner. Remittances of fines varied from 45 to 200 days after the end of the month in which the fines were collected.

#### *Response by the DuPage County Circuit Clerk:*

*"I disagree with the statement... "Auditors estimate that the Circuit Clerk did not collect about \$300,000 for the V.C.V.A. during a three year period from January 1984 through December 1986." As you are well aware the Circuit Court Clerk lacks statutory authority to impose any fine. This particular act requires the judge to impose the fine. During the period mentioned, the judges in our Circuit were not imposing this fine on any regular basis....I do agree that the remittance from our office to the State Treasury was on occasion not made in a timely manner. I believe that the current law does not give the clerks sufficient time in which to transmit these funds. At the time in question, my office was in a complete rewrite of our criminal-traffic computer system." The Circuit Clerk's full response is included in Appendix F.*

The auditors attributed the problems with collection of the monies to the failure of the Circuit Court Judges to impose the fine, slow implementation of



revisions to the Act by the Circuit Clerk, and the Circuit Clerk's personnel being unfamiliar with the provisions contained in the Act. The auditors said there was confusion in the Circuit Clerk's office as to which violations the fines were applicable, the appropriate amount of fine to collect for a particular violation, and if violators given court supervision or probation were subject to the fine. In addition, the auditors found that there were cases where the Judge ordered a fine and court costs not to exceed a maximum dollar amount. When the court costs exceeded the maximum dollar amount specified by the Judge, no amount was allocated as a fine.

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***Response by the DuPage County Circuit Clerk:***

*"I also disagree with the statement...that there was confusion in the clerk's office as to which violations the fine were applicable etc. All of the fines collected are triggered by a fine/cost code within our computer software. The statute determines if a particular fine/cost can be collected. This is automatic and not a manual determination of the deputy clerk. As far as the statement in reference to court supervision, I believe that at the time in question, this fine was only applicable if there was a conviction. Court Supervision is not a conviction and therefore the fine could not be imposed. Finally, we raised the question on what happens when the costs exceed the total amount ordered to be collected by the Court. Since this statute depends upon a fine be levied, if there is none, how can we collect in the absence of legislative authority to collect monies." The Circuit Clerk's full response is included in Appendix F.*

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The auditors recommended that Circuit Court Judges be made aware of their duty to impose the fine; that the Circuit Clerk become aware of all requirements of his office; and that the Circuit Clerk's personnel be trained in the manner and method of collection and remittance of the fines collected. The auditors also recommended that a periodic review for compliance be conducted and that accounting firms conducting county audits be given guidance on reviewing the adequacy of collection procedures and timely remittance of funds.

The Local Governmental Law Enforcement Officers' Training Board hired an accounting firm to conduct 13 reviews of the Traffic and Criminal Conviction Surcharge Fund receipts for 12 Circuit Clerks' offices. In 12 of the 13 reviews, the auditors found that the Traffic and Criminal Conviction Surcharge was improperly assessed. The auditors cited misinterpretation of the statute as the reason for the errors. In addition, two fiscal impact reports for the Surcharge were done by the same firm.

## Laws Provide Limited Guidance for Circuit Clerks

Article VI Section 16 of the State Constitution makes the Chief Justice of the Supreme Court responsible for the administration of all courts in the State. The Supreme Court appoints an Administrative Director who is generally responsible for the enforcement of the rules and policies of the Supreme Court relating to administration. In addition, the Clerks of Courts Act allows Circuit Judges to examine the Circuit Clerks' offices as often as once a year and give directions and orders relating to the offices (705 ILCS 105/22).

Because the audit resolution directed us to review collections from Circuit Clerks, we did not speak with any of the Circuit Judges to determine how many had actually conducted such reviews or the extent of the guidance they give to the Circuit Clerks. However, only one of the six Circuit Clerks we interviewed said he received guidance from the Judges in his Circuit.

### **EXHIBIT 2-3**

#### **Other States' Administrative Guidance to Court Clerks**

<b>State</b>	<b>Agency Providing Guidance</b>
Alaska	Administrative Division of the Alaska Court System
California	Judicial Council, Administrative Office of the Courts
Florida	No agency has clear responsibility
Hawaii	Fiscal Administration Office at the Judiciary
Indiana	State Court Administration and State Board of Accounts
Iowa	Judicial Department of the Supreme Court
Kentucky	Administrative Office of the Courts
Missouri	State Court Administrator's Office
New York	Office of Court Administration
Ohio	Auditor of State's Office
South Carolina	State Court Administrator's Office
Texas	State Comptroller
Wisconsin	State Courts Division of the Supreme Court

Source: OAG Survey of Other States

## Other States Provide Guidance

Exhibit 2-3 shows the responses given by 13 states when asked what agency or agencies provide guidance to Court Clerks in their states. The states' responses to the survey are given in Appendix E. As the Exhibit shows, in 9 of the 13 states we surveyed, administrative guidance is provided by a judicial/administrative agency.

Many of these agencies are divisions of the states' Supreme Courts, while others are separate administrative agencies. In Indiana, two agencies provide guidance to Court Clerks, and one of those agencies is a judicial/administrative agency. The Auditor of State's Office provides guidance in Ohio; in Texas the State Comptroller provides guidance. No agency has clear responsibility for providing guidance to Circuit Clerks in Florida.

In addition, in New York, the Office of Court Administration is required by the constitution to provide training programs to Judges and clerks. These programs include instruction on fiscal responsibility. For Judges the training is mandatory; for clerks it is optional. The initial training is six days and each year after that, it is two days. In California, the Administrative Office of the Courts provides workshops when new laws are passed.

In Illinois, the Administrative Office of the Illinois Courts (AOIC) could also provide guidance and training on assessment and remittance to Circuit Clerks. The Administrative Director of the AOIC is responsible for the administration of the Supreme Court and the Supreme Court is responsible for administration of all the Illinois courts. The AOIC has already provided some training for Circuit Clerks. Topics have included: security awareness, responsibilities for retention and destruction of court records, enhanced case management systems, statistical and disposition reporting, and trends in Court technology.

#### **Recommendation Number One**

**The Administrative Office of the Illinois Courts should expand guidance and regularly scheduled training for Circuit Clerks and their staffs. Such training should include: interpretation of new laws or changes to existing laws; suggestions for implementing new or changed laws; and an overview of existing laws affecting the collection and remittance of State monies.**

#### ***Administrative Office of the Illinois Courts Response:***

*"Over the past twelve months the Administrative Office has implemented new programs and expanded pre-existing programs which will address many of the concerns set forth in this recommendation.*

*(Administrative Office response is continued on the next page.)*

**Administrative Office Response Continued:**

*The Administrative Office conducts annual training seminars for Circuit Clerks, with an expanded seminar every four years for new clerks. In addition to these seminars, the Administrative Office will conduct three one-day training seminars in 1994 concerning the revised Manual on Recordkeeping. This document sets forth the basic filing and bookkeeping procedures for Circuit Clerks. It is believed that the revisions to this manual, and the training concerning these revisions will, in part, enhance the ability of Circuit Clerks to properly collect, transmit, and account for State monies paid through the judicial system as fines, fees, and costs. In addition to these training seminars, Administrative Office personnel attend, present information and answer questions at regional and state-wide meetings conducted by the various Circuit Clerks' associations.*

*The Administrative Office monitors bills pending in legislature and new laws which effect the judicial system. A synopsis of new Public Acts are furnished to each Chief Circuit Judge. The Public Acts which particularly affect the Circuit Clerks are provided directly to them." The Administrative Office's full response is included in Appendix F.*

**MATTER FOR CONSIDERATION  
BY THE GENERAL ASSEMBLY**

*The General Assembly may wish to consider amending the Clerks of Courts Act (705 ILCS 105) to include a requirement that all new Circuit Clerks receive training within the first few months of their first term in office. In addition, the General Assembly may wish to consider amending the Act to require that all Circuit Clerks receive continuing training.*

## CONFUSING STATUTES

Many of the Circuit Clerks we spoke with expressed concern over the complexity of the statutes. They said that the statutes are changed too often. Most of the Circuit Clerks said that they would like to see the statutes consolidated. In addition, some Circuit Clerks said that some assessments are not uniformly applicable across fines. For example, the surcharge for the Violent Crime Victims Assistance Fund applies to running a stop sign but not to speeding.

Statutory requirements regarding the assessment, collection, remittance, and reporting of fees, fines, penalties, and surcharges for the State by the Circuit Clerks for 17 different funds are spread throughout at least 37 places in the statutes in 14 different chapters. In addition, the requirements that the statutes place on the Circuit Clerks related to assessing, remitting, and reporting fines, fees, and penalties are not consistent among funds or counties. In particular, the statutes contain:

- inconsistent timeliness requirements. The period of time the Circuit Clerks may take to remit monies to the State varies from 4 days to 60 days and some funds have no timeliness requirements at all.
- inconsistent remittance requirements. Statutes require Circuit Clerks to remit monies to five different State agencies. Statutes for some funds do not specify where the Circuit Clerks should send monies, stating only that the money should be deposited in a particular fund.
- inconsistent reporting requirements. Statutes require Circuit Clerks to report to four different State agencies the amount of money remitted to various funds. Statutes for some funds do not contain any reporting requirements and for other funds, require remittances be reported to two different State agencies.
- inconsistent deduction allowances. Statutes for some funds allow the Circuit Clerks to deduct a portion of the amounts collected for the State to offset administrative costs. However, the amount which may be retained by the Clerks varies among the funds and for some funds, the Clerks may not retain any monies.

In addition, laws are frequently added or changed, increasing the number of funds which receive monies from the Circuit Clerks and changing the way that monies are assessed or remitted.

In September 1988, the National Center for State Courts released the final report of its Illinois Court Finance Study. The study was conducted under contract with the Illinois Supreme Court. The study found that Illinois courts are vulnerable in the area of financial accounting and need assistance with the distribution of court revenues to government agencies. The formulas for fine distribution are very complex - to comply with them requires good systems and constant oversight. The study reported that the proliferation of special revenue funds is a major indicator of weakness in trial court financing. The funds generated bear no exact relationship to need; management control tends to be fuzzy; and normal budgetary responsibility is defeated.

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***Administrative Office of the Illinois Courts Response:***

*"The Administrative Office initiated a project, about six months ago, which is intended to identify all statutes relating to the collection of fines, fees, and costs. A computerized search of these terms in Illinois statutes reveals that they appear over 9,600 times. This office is attempting to isolate each instance in which these terms appear, determine whether each given statutory reference impacts on a Circuit Clerk's office, and organize the relevant statutory provisions into a functional and usable document."*

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## Inconsistent Timeliness Requirements

Requirements for timeliness of remittances vary from four days for monies to be deposited into the Child Support Enforcement Trust Fund to 60 days for Violent Crime Victims Assistance Fund monies. Some monies, like those to be deposited into the Youth Drug Abuse Prevention Fund and the Road Fund, have no requirements for timely remittance at all. Exhibit 2-4 shows the timeliness requirements for some funds.

### **EXHIBIT 2-4 Timeliness Requirements for Circuit Clerk Remittances**

<b>Fund</b>	<b>Timeliness Requirements</b>
Mandatory Arbitration	one month
Violent Crime Victims Assistance	60 days for some counties; one month for others
Youth Drug Abuse Prevention	no requirements
Drug Treatment	counties over 3 million - 15th of each month; other counties - no requirements
Forestry Development	no requirements
State Boating	no requirements
State Parks	no requirements
Wildlife and Fish	30 days
Non-Game Wildlife Conservation	no requirements
Professional Regulation Evidence	no requirements
Domestic Violence Shelter & Service	one month
Public Assistance Recoveries	no requirements
Child Support Enforcement	4 working days
Road	no requirements
Drug Traffic Prevention	no requirements
State Crime Laboratory	no requirements
Traffic & Criminal Conviction Surcharge	60 days for some counties; one month for others
Drivers Education	60 days for some counties; one month for others
Illinois State Toll Highway Revenue	no requirements

Source: OAG analysis of Illinois Compiled Statutes

In addition, the requirements for timeliness may vary depending on the population of the county. Counties with a population over two million and other counties which do not opt out of the distribution specified in the Clerks of Courts Act must remit monies to the Violent Crime Victims Assistance Fund within 60 days. For those counties which, by ordinance, are not subject to the Act, there is a one month requirement.

During Fiscal Years 1991 and 1992, one Circuit Clerk's office submitted over half of its payments late to the Mandatory Arbitration Fund. During the two years, 163 of the 307 remittances from the Circuit Clerk were not remitted within one month as required by the Civil Practice Law (735 ILCS 5/2-1004A). Late remittance of these monies resulted in an estimated \$15,000 to \$22,000 loss of interest to the State. Exhibit 2-5 shows the extent of the tardiness.

**EXHIBIT 2-5**  
**Timeliness of Cook County Circuit Clerk**  
**Remittances to the Mandatory Arbitration Fund**  
**Fiscal Years 1991 and 1992**

<b>Timeliness*</b>	<b>Number of Receipts</b>	<b>Amount of Receipts</b>
0 - 30 days	144	\$1,363,903
31 - 60 days	63	2,029,920
61 - 90 days	33	1,346,017
over 91 days	<u>67</u>	<u>559,285</u>
<b>Total</b>	<b><u>307</u></b>	<b><u>\$5,299,125</u></b>

\* Statutes require remittance within one month  
Source: OAG analysis of Supreme Court Records

### Inconsistent Remittance Requirements

The statutes are also inconsistent in specifying where the Circuit Clerks should send monies to be deposited. Some acts require remittances be sent to the State Treasurer, some require remittances be sent to the agency responsible for the use of the fund, and some simply require that the money be deposited into a fund without any mention of where the Circuit Clerks should send the money.



The statutes for the Drug Treatment Fund require monies be remitted to the State Treasurer. However, for counties that have a population of over three million, the Circuit Clerk remits monies to the County Treasurer, who must then remit 30 percent of the funds received to the State Treasurer. Exhibit 2-6 shows the statutory requirements for where Circuit Clerks should send remittances for some funds.

**EXHIBIT 2-6**  
**Requirements for Where Circuit Clerks Send Remittances**

Fund	Remittance Requirements
Mandatory Arbitration	State Treasurer
Violent Crime Victims Assistance	State Treasurer
Youth Drug Abuse Prevention	deposit in fund
Drug Treatment	counties over 3 million - County Treasurer other counties - State Treasurer
Forestry Development	deposit in fund
State Boating	deposit in fund
State Parks	deposit in fund
Wildlife and Fish	Conservation
Non-Game Wildlife Conservation	State Treasurer
Professional Regulation Evidence	deposit in fund
Domestic Violence Shelter & Service	State Treasurer
Public Assistance Recoveries	deposit in fund
Child Support Enforcement	Public Aid
Road	State Police
Drug Traffic Prevention	deposit in fund
State Crime Laboratory	deposit in fund
Traffic & Criminal Conviction Surcharge	State Treasurer
Drivers Education	State Treasurer
Illinois State Toll Highway Revenue	Toll Highway Authority

Source: OAG Analysis of Illinois Compiled Statutes

In Fiscal Years 1991 and 1992, the Will County Circuit Clerk remitted only \$85 and \$68 to the Violent Crime Victims Assistance Fund. A representative from the Circuit Clerk's office told us that the office remitted the funds to the County Treasurer instead of the State Treasurer. In September 1992, after Circuit Clerk officials determined that the funds should be remitted to the State Treasurer, the County Treasurer remitted the monies to the State Treasurer.

## Inconsistent Reporting Requirements

Requirements for reporting remittances to State agencies also vary by fund. Exhibit 2-7 outlines reporting requirements for most of the funds covered in this audit. The Violent Crime Victims Assistance Act requires the Circuit Clerk to submit a report to the State Comptroller of the amount remitted to the State Treasurer under the Act during the preceding year by March 1 (725 ILCS 240/10). However, Circuit Clerks must report to the State Treasurer amounts collected under the Clerks of Courts Act for deposit into the Violent Crime Victims Assistance Fund. This report is also due annually by March 1 (705 ILCS 105/27.5).

For the Wildlife and Fish Fund, the Circuit Clerks must submit to the Department of Conservation a statement of the names of the persons fined, the amount of the fine, the date of conviction, and other related information. This statement must be sent at the same time that the fine monies are remitted, within 30 days after the collection of the fine. For the Illinois Non-Game Wildlife Conservation Fund, there are no reporting requirements.

Statutes for the Domestic Violence Shelter and Service Fund require the Circuit Clerks to submit a report to the State Comptroller annually by March 1 of the domestic battery fines collected. There are no reporting requirements for fines collected for domestic violence and deposited into the Domestic Violence Shelter and Service Fund.

Under the Illinois Vehicle Code, Circuit Clerks must report the amount remitted to the Drivers Education Fund to the State Comptroller by March 1 each year. However, the amount collected for the Drivers Education Fund under the Clerks of Courts Act must be reported to the State Treasurer.

## Inconsistent Deduction Allowances

Circuit Clerks' offices are allowed to retain part of the monies collected for the State in some cases to offset administrative costs of collecting and remitting the money. However, the amount the Clerks are authorized to retain varies by fund. In addition, the Circuit Clerks may not retain any money remitted to some funds.

For example, the Unified Code of Corrections allows Circuit Clerks to retain ten percent of the \$10 fine for domestic battery to cover administration and enforcement costs; however, Circuit Clerks are not able to retain any of the \$100 fine for acts of domestic violence (730 ILCS 5/5-9-1.5 and 5/5-9-1.6). The Unified Code of Corrections also allows Circuit Clerks to retain \$5 of the \$50 fee for the State Crime Laboratory Fund to offset administrative costs (730 ILCS 5/5-9-1.4).

**EXHIBIT 2-7**  
**Reporting Requirements for Circuit Clerks**

<b>Fund</b>	<b>Reporting Requirements</b>
Mandatory Arbitration . . . . .	no requirements
Violent Crime Victims Assistance . . . . .	State Comptroller - annually by March 1; if distributed under Clerks of Courts Act, report to State Treasurer annually by March 1
Youth Drug Abuse Prevention . . . . .	no requirements
Drug Treatment . . . . .	no requirements
Forestry Development . . . . .	no requirements
State Boating . . . . .	no requirements
State Parks . . . . .	no requirements
Wildlife and Fish . . . . .	Conservation - 30 days
Non-Game Wildlife Conservation . . . . .	no requirements
Professional Regulation Evidence . . . . .	no requirements
Domestic Violence Shelter & Service . . . . .	for domestic battery fines, report to State Comptroller annually by March 1; for domestic violence fines, no requirements
Public Assistance Recoveries . . . . .	no requirements
Child Support Enforcement . . . . .	Public Aid - at time of remittance
Road . . . . .	no requirements
Drug Traffic Prevention . . . . .	no requirements
State Crime Laboratory . . . . .	no requirements
Traffic & Criminal Conviction Surcharge . . . . .	entity not specified - annually by March 1; if distributed under Clerks of Courts Act, report to State Treasurer annually by March 1
Drivers Education . . . . .	State Comptroller - annually by March 1; if distributed under Clerks of Courts Act, report to State Treasurer annually by March 1
Illinois State Toll Highway Revenue . . . . .	no requirements

Source: OAG analysis of Illinois Compiled Statutes

According to the Illinois Police Training Act, Circuit Clerks may retain two percent of the surcharge assessed for the Traffic and Criminal Conviction Surcharge Fund (50 ILCS 705/9.1). However, the Unified Code of Corrections, which directs the assessment and remittance of the surcharge, does not mention the two percent which Circuit Clerks may retain (730 ILCS 5/5-9-1). In addition, when the surcharge is assessed under the Clerks of Courts Act, Circuit Clerks may not retain any of the amount remitted (705 ILCS 105/27.5).

Statutes do not provide for Circuit Clerks to retain any portion from assessments for administration for the following funds: Mandatory Arbitration, Violent Crime Victims Assistance, Youth Drug Abuse Prevention, Drug Treatment, Forestry Development, State Boating, State Parks, Wildlife and Fish, Non-Game Wildlife Conservation, Professional Regulation Evidence, Public Assistance Recoveries Trust, Child Support Enforcement Trust, Road, Drug Traffic Prevention, Drivers Education, or Illinois Toll Highway Revenue. Even when Circuit Clerks can not retain a portion for the administration of these funds they may still retain something for general administration for many assessments.

### New Requirements

Several new assessments have been added to the statutes since the beginning of Fiscal Year 1991. Some of these assessments are discussed in this section, but most were not effective until after the end of Fiscal Year 1992. Therefore, receipts for these funds are not included in this report.

#### Trauma Center Fund

Public Act 87-1229, effective January 1, 1993, amended the Clerks of Courts Act to require 6.948/17 of 16.825 percent of all assessments for violations of Chapters 3, 4, 6, 11, and 12 of the Illinois Vehicle Code, the Child Passenger Protection Act, and similar provisions of local ordinances, with some exceptions, be deposited into the Trauma Center Fund.

Funds are to be remitted within 60 days after receipt by the Circuit Clerk to the State Treasurer. Half of the amount is to be disbursed to the Department of Public Health and half to the Department of Public Aid. Circuit Clerks may not retain any portion of the assessment to cover administrative costs. Counties with populations under two million may, by ordinance, opt out of this distribution.

However, the Act also amended the Illinois Vehicle Code to require counties which have opted out of the distribution in the Clerks of Courts Act to remit \$5 of the total amount collected from fines imposed upon conviction of or an order of supervision for a violation of laws or ordinances regulating the movement of traffic, if the amount collected equals \$55 or more. This amount must be remitted to the State Treasurer within one month for deposit into the Trauma Center Fund. Circuit Clerks may retain 2 1/2 percent of the \$5 or 12.5 cents to help defray administrative costs incurred by the Clerks' offices.

#### Child Sexual Abuse Fund

Public Act 87-1070, effective September 13, 1992, amended the Unified Code of Corrections to require 100 percent of fines over \$10,000 collected for child

pornography violations be deposited into the Child Sexual Abuse Fund in the State Treasury. The Act does not specify who is responsible for collecting, remitting, or depositing the monies, or the length of time allowed for deposit of the fines. The Fund is to be used by the Department of Children and Family Services for grants to private entities giving treatment and counseling to victims of child sexual abuse.

### Sexual Assault Services Fund

Public Act 87-1072, effective January 1, 1993, also amended the Unified Code of Corrections. It requires Circuit Clerks to remit fines imposed for domestic violence to the State Treasurer. The fines are to be deposited as follows: 50 percent into the Domestic Violence Shelter and Service Fund and 50 percent into the Sexual Assault Services Fund for fines imposed for sexual assault when the offender and victim are family members; and 100 percent into the Domestic Violence Shelter and Service Fund for all other domestic violence fines. The Act allows the Circuit Clerks to retain ten percent of the amount collected to cover the costs involved in administering and enforcing these provisions.

The Circuit Clerks must remit the monies to the State Treasurer within one month of receipt. Monies deposited into the Sexual Assault Services Fund are to be appropriated to the Department of Public Health for grants to sexual assault organizations for the purpose of providing community-based services to victims of sexual assault.

### Surcharge Funds Are Especially Confusing

The statutes dealing with the Traffic and Criminal Conviction Surcharge, Violent Crime Victims Assistance, and Drivers Education Funds are especially confusing. Exhibit 2-8 outlines the requirements for assessing and remitting monies to these funds for different counties and for different offenses.

### Traffic and Criminal Conviction Surcharge Fund

The Unified Code of Corrections requires that \$4 for every \$40 imposed in fines be added to fines for criminal or traffic offenses, except for offenses by pedestrians or those relating to parking or registration. The amount is also to be added to every fine imposed upon a plea of guilty, stipulation of facts, or findings of guilty resulting in a judgment of conviction or order of supervision in criminal, traffic, local ordinance, county ordinance, and conservation cases (except parking, registration, or pedestrian violations) or upon a sentence of probation without entry of judgment under the Cannabis Control Act or the Controlled Substances Act. The surcharge is to be remitted to the State Treasurer within one month of collection for deposit into the Traffic and Criminal Conviction Surcharge Fund (730 ILCS 5/5-9-1).

**EXHIBIT 2-8**  
**Assessment of Surcharges**  
**Violent Crime Victims Assistance, Traffic & Criminal Conviction Surcharge,**  
**and Drivers Education Funds**

Type of County	Type of Case	Type of Assessment
All Counties	Felonies and misdemeanors when a fine is imposed	\$4 for every \$40 of assessed fine for <u>both</u> the Traffic & Criminal Conviction Surcharge and the Violent Crime Victims Assistance Funds; to be added to the assessed fine.
All Counties	Felonies and misdemeanors when no fine is imposed	\$20 fee for deposit in the Violent Crime Victims Assistance Fund
All Counties	Driving under the influence and violent crimes when no fine is imposed	\$25 fee for deposit in the Violent Crime Victims Assistance Fund
Counties which opt out of distribution specified in Clerks of Courts Act	All traffic cases subject to surcharges	\$4 for every \$40 of assessed fine for <u>each</u> the Traffic & Criminal Conviction Surcharge, the Violent Crime Victims Assistance, and the Drivers Education Funds; to be added to the assessed fine
Counties using distribution formula in Clerks of Courts Act	Certain traffic cases where the assessed fine is less than \$55 with some exceptions (see text)	12% of assessed fine to be divided by State Treasurer as follows: 1/6 to the Violent Crime Victims Assistance Fund, 1/3 to the Drivers Education Fund, and 1/2 to the Traffic & Criminal Conviction Surcharge Fund
Counties using distribution formula in Clerks of Courts Act	Certain traffic cases where the assessed fine is equal to or greater than \$55 with some exceptions (see text)	16.825% of assessed fine to be divided by State Treasurer as follows: 2/17 to the Violent Crime Victims Assistance Fund, 3/17 to the Drivers Education Fund, 5.052/17 to the Traffic & Criminal Conviction Surcharge Fund, and 6.948/17 to the Trauma Center Fund

Source: OAG Analysis of Illinois Compiled Statutes

All fines for violations of Chapters 3, 4, 6, or 11 of the Illinois Vehicle Code or the Child Passenger Protection Act, or similar provisions of local ordinances shall be disbursed under the Clerks of Courts Act.

## Violent Crime Victims Assistance Fund

The Violent Crime Victims Assistance Act requires \$4 be added for every \$40 of fines for certain offenses (725 ILCS 240 *et seq.*). This surcharge is to be remitted to the State Treasurer for deposit in the Violent Crime Victims Assistance Fund within one month of receipt by the Circuit Clerk. The offenses included in the assessment include: any conviction of a felony; conviction of or disposition of supervision for any misdemeanor or any offense under the Illinois Vehicle Code, exclusive of offenses enumerated in paragraph (a)(2) of Section 6-204 of that Code, and exclusive of any offense enumerated in Article VI of Chapter 11 of that Code relating to restriction, regulation, and limitation on the speed at which a motor vehicle is driven or operated.

When no fine is imposed but the defendant is found guilty, the defendant must pay a fee to the Violent Crime Victims Assistance Fund: \$20 when a defendant is found guilty of a felony or misdemeanor and \$25 for a conviction of driving under the influence or other violent crimes.

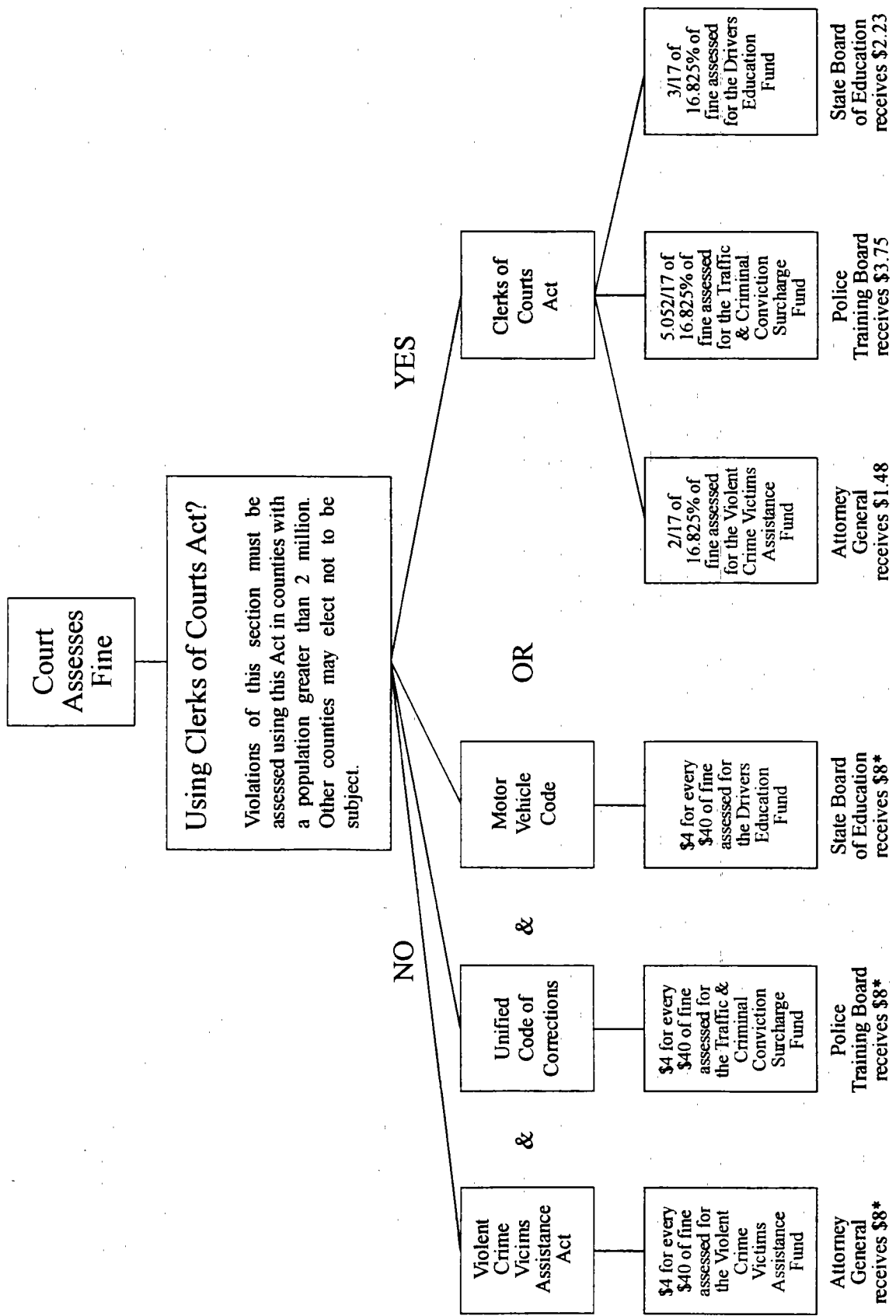
All amounts imposed under Section 10 of the Violent Crime Victims Assistance Act for violations of Chapters 3, 4, 6, and 11 of the Illinois Vehicle Code, the Child Passenger Protection Act, or similar local ordinances shall be collected and disbursed as provided in paragraph 27.5 of the Clerks of Courts Act.

## Drivers Education Fund

The Illinois Vehicle Code requires that \$4 for every \$40 imposed in fines for conviction of an offense reportable to the Secretary of State under subdivision (a)2 of the Code be collected for deposit into the Drivers Education Fund. The surcharge should be remitted by the Circuit Clerk to the State Treasurer within one month of receipt except when the additional penalty is subject to disbursement under the Clerks of Courts Act.

Exhibit 2-9 shows surcharges for the Traffic and Criminal Conviction Surcharge Fund, the Violent Crime Victims Assistance Fund, and the Drivers Education Fund. It shows what could be assessed if a person is convicted of running a stop sign and the court assesses a \$75 fine.

**EXHIBIT 2-9  
Conviction for Running a Stop Sign - \$75**



\* If the judge assesses a gross fine, the Circuit Clerk must take out certain fees before calculating the \$4 for \$40. These fees may vary by county.

Source: OAG Analysis of Illinois Compiled Statutes



## The Clerks of Courts Act

Paragraph 27.5 of the Clerks of Courts Act presents a different assessment for certain violations. The Act applies to all fines or other amounts paid to the Circuit Clerk, with some exceptions, for any violation of Chapters 3, 4, 6, 11, or 12 of the Illinois Vehicle Code or the Child Passenger Protection Act, or any similar local ordinance, when the amount paid is less than \$55.

Paragraph 27.5 requires that 12 percent of the assessed fine be remitted by the Circuit Clerk to the State Treasurer within 60 days. The 12 percent will be divided as follows: 1/6 deposited into the Violent Crime Victims Assistance Fund; 1/2 deposited into the Traffic and Criminal Conviction Surcharge Fund; and 1/3 deposited into the Drivers Education Fund.

Paragraph 27.6 of the Clerks of Courts Act presents yet another scenario for assessing the three surcharges. This paragraph applies to the same violations as does paragraph 27.5, but only when the amount collected is equal to or greater than \$55. For these cases, the Circuit Clerk must remit 16.825 percent of the assessed fine to the State Treasurer. The 16.825 percent is divided among four funds: 5.052/17 is deposited into the Traffic and Criminal Conviction Surcharge Fund; 2/17 is deposited into the Violent Crime Victims Assistance Fund; 3/17 is deposited into the Drivers Education Fund; and 6.948/17 is deposited into the Trauma Center Fund.

Paragraphs 27.5 and 27.6 apply to counties with populations over 2 million; other counties, by ordinance, may opt not to be subject to this law. Only six counties used the new distribution formulas during Fiscal Year 1992. Exhibit 2-10 lists the counties.

In addition, both paragraphs of the Clerks of Courts Act state that when receipts into the three surcharge funds equalled 110 percent of the prior Fiscal Year's receipts, the money should be distributed differently. The Act requires the 110 percent criteria be applied to receipts statewide, not each county's receipts. It is not clear how each county would know when the funds

had reached 110 percent of the prior year's receipts. In addition, after deposits reach the 110 percent level, the money should be divided as follows: 50 percent to the county's general corporate fund and 50 percent to the entity authorized to receive the fine imposed in the case. It is not clear whether the State Treasurer would know what entity was authorized to receive the fine if the State Treasurer had to refund

**EXHIBIT 2-10**  
**Counties Using Distribution Formula**

Carroll	Kane
Cook	Madison
DeKalb	Ogle

Source: State Treasurer's Records

money to the county. In addition, county fiscal years and State fiscal years do not begin and end at the same time; the Act is not clear whether the "fiscal year" refers to the counties' or the State's fiscal year.

Neither the Violent Crime Victims Assistance Act nor the Unified Code of Corrections directs Circuit Clerks to assess and remit penalties according to the Clerks of Courts Act for violations of Chapter 12 of the Illinois Vehicle Code. However, the Clerks of Courts Act states that all fines for violations of Chapter 12 of the Illinois Vehicle Code be assessed and remitted according to paragraph 27.5 or 27.6. In addition, the Violent Crime Victims Assistance Act excludes violations of Article VI of Chapter 11 and paragraph (a)(2) of Section 6-204 of the Illinois Vehicle Code from the additional assessment. But the Clerks of Courts Act specifically includes violations of Chapters 6 and 11 of the Illinois Vehicle Code when directing the deposit of fine money into the Violent Crime Victims Assistance Fund.

### Conclusions

Consolidation and simplification of the statutes related to the assessment, collection, and remittance of fees, fines, penalties, and surcharges by the Circuit Courts and Circuit Clerks could improve the current system of collecting those monies from the Courts and Clerks. Consolidation and simplification, along with better guidance and training for the Circuit Clerks, would make the Clerks' job of assessing, collecting, and remitting monies easier. In addition, consolidation and simplification would make the task of monitoring receipts easier for the agencies responsible for managing the funds which receive money from the Circuit Clerks.

Some of the requirements which could be simplified and consolidated include:

- making assessment requirements more consistent across counties, funds, and violations;
- making remittance requirements more consistent regarding timeliness and reporting;
- requiring all remittances be sent to one central location, such as the State Treasurer with a few exceptions (like child support); and
- allowing the Circuit Clerk's offices to retain a uniform percentage of all State monies to offset administrative costs.

Monies remitted as the result of citations issued by State agencies, such as State Police overweight truck citations and Conservation citations, may need to be excepted from these types of consolidated requirements. State Police and

Conservation track individual citations to ensure dispositions are received for each citation. Therefore, remittances and documentation for the disposition of these cases need to be remitted to the agencies to ensure adequate information to continue tracking the cases. However, timeliness requirements for remittances to these funds could be made more consistent with requirements for other funds.

Five of the thirteen states we surveyed reported that their statutory requirements for fine and fee assessment are consolidated into one or two chapters. In three of the five states with consolidated statutes, all fees, fines, and surcharges are remitted to a single fund. In Alaska and Kentucky, all monies are deposited into a General Fund, while in New York, Clerks remit funds to the Justice Court Fund.

**MATTER FOR CONSIDERATION  
BY THE GENERAL ASSEMBLY**

*The General Assembly may wish to consider simplifying and consolidating the statutes which include requirements for the Circuit Courts and Circuit Clerks to assess, collect, and remit fees, penalties, and surcharges to the State. In addition, the General Assembly may wish to require that most fees, penalties, and surcharges assessed for the State:*

- *be assessed in a more consistent manner among counties, funds, and violations;*
- *be remitted to the State Treasurer;*
- *be remitted to the State within a consistent time frame;*
- *be reported annually to a single State entity; and*
- *be consistent in allowing Circuit Clerks to retain a uniform percentage of amounts collected to offset administrative expenses.*

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***Local Governmental Law Enforcement Officers Training Board Response:***

*"As previously expressed to you, it is our feeling that the draft audit report and the recommendations contained therein are geared toward the objective of making the circuit clerk's job easier in collecting and remitting funds. The Board disagrees that this should be the primary objective. In our discussions at the Annual Conference of the Circuit Clerks, computerization offers a much more responsible approach, according to their recommendation.*

*Finally, the Board is concerned that the report generalizes the nature and purpose of the various funds - characterizing the funds in a similar fashion and proposing to "consolidate" the funding systems. We disagree with this approach in that it could expose the legal sufficiency of the funding programs. For example, the Police Training Board's Fund is used exclusively for training of police officers. The Fund is generated from fines after police issue tickets or make arrests. The connection justifies the assessment of the penalty for the Fund. In any suggested legislative action, we believe that the integrity of Funding and the feasibility of the program be considered and remain intact."*

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## **CHAPTER THREE**

### **STATE AGENCY MONITORING SYSTEMS**

Most State agencies that collect money from Circuit Clerks do not have monitoring procedures to assure that receipts are appropriate. Some agencies only keep a log of receipts from each Circuit Clerk and do not analyze receipts to ensure that the receipts are reasonable and timely.

#### **AGENCY SYSTEMS**

The effectiveness of agencies' systems for monitoring and tracking receipts from Circuit Clerks varies significantly. Although there is no established criteria for what monitoring includes, it should begin with agencies keeping records of receipts from Circuit Clerks by county and reconciling those receipts to Comptroller records. Monitoring should also include tracking receipts that can be expected, analyzing receipts for reasonableness, and working with Clerks' offices when problems are identified. Monitoring of receipts from Circuit Clerks could help agencies identify problems and resolve them more quickly. (See Exhibit 3-3 for some additional monitoring options.)

The following examples show the variation in agencies' tracking systems:

- The Local Governmental Law Enforcement Officers Training Board had over \$8.4 million in Fiscal Year 1991 Circuit Clerk receipts and has conducted 15 reviews of Circuit Clerks. Board staff also review remittances, but have not established a formal monitoring process to determine if individual Circuit Clerk's remittances are reasonable.
- The Department of Conservation tracks potential receipts from individual citations. Total Fiscal Year 1991 collections were \$349,944.
- The State Board of Education, does not monitor or even log collections from Circuit Clerks even though it receives all of the money that is deposited into the Drivers Education Fund to run programs. In Fiscal Year 1992, Circuit Clerks remitted \$4.2 million to the Drivers Education Fund.

State agencies with receipts from Circuit Clerks can be grouped into two broad categories. The first is agencies that issue citations and then receive the money after adjudication. The second is agencies that do not issue citations. When agencies issue citations, they can track the citations to determine if they have been disposed of and money has been received. When agencies do not issue citations, they usually cannot tell if they should receive money, when they should receive money, or how much they should receive. The following sections briefly describe these two categories and some State agencies in each of them.

### Agency Receipts

**EXHIBIT 3-1**  
**Receipts Identified from Circuit Clerks**  
**State Fiscal Year 1992**

Supreme Court . . . . .	\$3,408,309
Attorney General . . . . .	4,144,547
Alcoholism and Substance Abuse . . . . .	285,407
Conservation . . . . .	350,273
Professional Regulation . . . . .	219
Public Aid . . . . .	83,789,334
State Police . . . . .	5,274,869
Police Training Board . . . . .	8,355,619
State Board of Education . . . . .	4,170,198
Illinois Toll Highway Authority . . . . .	<u>293,837</u>
<b>Total Identified . . . . .</b>	<b><u>\$110,072,612</u></b>

SOURCE: Agency Data Compiled by OAG

Exhibit 3-1 shows a listing of the agencies and the Fiscal Year 1992 receipts that we identified. In addition to the discussion in this chapter, Appendix C contains a section for each of the ten agencies that had receipts from Circuit Clerks in Fiscal Years 1991 and 1992. Each section includes a description of what causes receipts for the agency's fund or funds, a summary of recent changes in the fees or surcharges collected, and a description of the collection system used.

### Agencies That Issue Citations

Most State agencies have little control over their collections from Circuit Clerks. Of the ten agencies with receipts, only three are involved in starting the process through which they will receive fine money from Circuit Clerks. Those three

agencies are the Department of State Police, the Illinois State Toll Highway Authority, and the Department of Conservation.

### Road Fund

The Department of State Police issues citations to trucks that are operating overweight on State roads or Toll Highway roads. State Police had a finding in a May 1992 performance audit (Feasibility of Privatizing Illinois Truck Weigh Stations). The finding recommended that State Police officials use the collection tools available to State agencies to collect overweight fines. Truck overweight citations have a statutory schedule of fine amounts which are based on the amount a truck is overweight. If there is a conviction, fine amounts are compulsory. For this reason, State Police officials know how much fine money that they should receive on individual citations. Since the recommendation was made, State Police has taken steps to collect overweight fines by following up on missing citations and fines not remitted.

### Illinois State Toll Highway Revenue Fund

The Illinois State Toll Highway Authority (Authority) receives fine money from overweight truck citations issued by State Police on Toll Highway roads. However, Circuit Clerks send all overweight fine money to State Police for deposit in the Illinois State Toll Highway Revenue Fund. The Illinois Vehicle Code requires that if overweight violations occur on highways belonging to the Authority, fines and penalties shall be paid to the Authority (625 ILCS 5/16-105). If fines were paid directly to the Authority, it would relieve State Police of the responsibility for tracking Toll Highway receipts and it would allow the Authority to track receipts more effectively. Exhibit 3-2 lists the counties with roads under the Illinois State Toll Highway Authority's jurisdiction.

**EXHIBIT 3-2**  
**Counties with Roads Belonging to**  
**the Illinois Toll Highway Authority**

Boone	Lee
Cook	McHenry
DeKalb	Ogle
DuPage	Will
Kane	Winnebago
Lake	

Source: Summarized by OAG

## **Recommendation Number Two**

**The Department of State Police and the Toll Highway Authority should work together in directing Circuit Clerks to send appropriate fines and penalties directly to the Authority for deposit into the Illinois State Toll Highway Revenue Fund. Appropriate fines and penalties are those for violations of overweight and overload limits that occur on roads belonging to the Illinois State Toll Highway Authority. Direct payment to the Toll Highway Authority is required by the Illinois Vehicle Code (625 ILCS 5/16-105).**

## **Conservation Funds**

The Department of Conservation issues citations for violations of Conservation laws. Department of Conservation officials then track individual citations to determine whether or not those citations are adjudicated in the Circuit Court and whether they receive the fine money. However, because there are no established fine amounts for Conservation offenses, Conservation officials do not know the amount that they should receive. However, they do make efforts to assure that cases are disposed of and that some fine money is received.

## Agencies That Do Not Issue Citations

The remaining agencies do not issue citations that allow officials to know what receipts to expect from Circuit Clerks. This is also true for State Police funds other than the Road Fund and the Illinois Toll Highway Revenue Fund. Instead, agencies get receipts from Circuit Clerks, or notice of receipts, when fine money is remitted to the State for the particular fund that they administer. For this type of receipt, the statutory requirements for Circuit Clerks to provide documentation along with receipts vary.

For example, for the Drug Traffic Prevention Fund administered by State Police, officials receive a check and a list of cases and fines that they are receiving or expect to receive. State Police and other agencies do some monitoring to assure that their receipts reconcile with Comptroller records and keep records on their receipts from each of the 102 Circuit Clerks.



## Drivers Education Fund

No State agency monitors Circuit Clerk receipts for the Drivers Education Fund to assure that they are appropriate. For this fund, Circuit Clerks remit money to the State Treasurer. When payments are made to the Treasurer for other funds, receipts are monitored by the agency that spends the money. The Secretary of State's office keeps a log of receipts from Circuit Clerks for the Drivers Education Fund because it collects other receipts for this fund. However, the Secretary of State's Office does not do any monitoring of Circuit Clerk payments.

The State Board of Education is the agency that spends the Drivers Education Fund receipts from Circuit Clerks. Officials administer programs where the money is distributed to local school districts as provided in the statutes. However, they do not monitor receipts to see if they are appropriate. If State Board officials had monitored receipts, they might have questioned at least two unusual instances. In Fiscal Year 1991, the Logan County Circuit Clerk did not send in any receipts for the first six months, July through December 1990. The Circuit Clerk made a large deposit in January 1991. In the second instance, the Cook County Circuit Clerk did not send in any receipts for December 1991 and January 1992.

Because the Drivers Education Fund receipts have not been audited at the Circuit Clerks' offices and have not been monitored by a State agency, there is the risk that the State did not receive all monies to which it is entitled. However, there is currently not sufficient data to determine what the effect of that lack of monitoring may be. Actual receipts for Fiscal Year 1991 were \$4,810,351. Because the State Board of Education receives the benefit of these funds, we believe that it should be responsible for monitoring the receipts.

**Recommendation Number Three**

**The State Board of Education should assume oversight responsibility for receipts from Circuit Clerks for the Drivers Education Fund.**

*State Board of Education Response:*

*"Circuit clerks remit a share of traffic fines collected to the State Treasurer. The General Assembly then appropriates these funds to the Illinois State Board of Education for the Driver Education Fund. However, the Agency has no authority to assume oversight responsibility for the receipts from circuit clerks, or to audit any underlying records to verify that the appropriate amounts were deposited with the State Treasurer.*

*We agree with the auditors, though, that limited procedures may help ensure that the State receives all the money it is entitled to....the State Board will request monthly deposit reports from the State Treasurer and notify circuit clerks of any missed deposits. We will evaluate the receipt information and ask circuit clerks to explain any unusual amounts and trends. We will also request copies of financial reports filed by circuit clerks with the State Comptroller and attempt to reconcile them to the deposit information from the State Treasurer.*

*Additionally, the agency will cooperate with and support efforts to effect improvement of the accountability over the monies collected by circuit clerks for the State of Illinois." The State Board's full response is located in Appendix F.*

**Child Support Enforcement Trust Fund**

The fund with the most receipts from Circuit Clerks, the Child Support Enforcement Trust Fund, is the fund in which child support monies are accounted for by the Department of Public Aid. Child support payments attributable to Aid to Families with Dependent Children (AFDC) cases are treated as reimbursements to the State of money paid to AFDC recipients. The reimbursements come from responsible relatives who are ordered by the court to pay child support. The Department also receives non-AFDC child support payments and forwards them to the proper custodial parents.

We were unable to adequately reconcile the Department of Public Aid's figures from the Division of Child Support Enforcement's management system to the official financial records maintained by the Bureau of Fiscal Operations. These collections go into the Child Support Enforcement Trust Fund. The Division of Child Support Enforcement reported Fiscal Year 1991 receipts at \$142.5 million. The Child Support Enforcement system maintains the receipts for individual clients and has detail available by county.

This amount differs from the amount reported by Public Aid's Bureau of Fiscal Operations which is reconciled to Comptroller records. The Bureau reported \$73.9 million in Fiscal Year 1991 receipts. These receipts exclude amounts for non-AFDC child support payments which are forwarded directly by Circuit Clerks to the custodial parents. In Fiscal Year 1991 \$68.1 million was forwarded directly. Although this explains much of the difference, a difference of \$.5 million for Fiscal Year 1991 could not be explained. The Bureau of Fiscal Operations receipts do not have detail available by county. Agency officials said that the difference is due to timing because the Child Support Enforcement system is based on receipt date and the Bureau of Fiscal Operations system is based on deposit date.

In Appendix D of this report, we use the Division of Child Support Enforcement's figures. We determined that these Fiscal Year 1991 receipts of \$142.5 million are the most useful since they detail receipts by county. The ability to reconcile the Division of Child Support Enforcement's management system to the Bureau of Fiscal Operations receipts could help to assure the accuracy of data within the systems.

**Recommendation Number Four**

**The Department of Public Aid should develop a reporting mechanism that accurately presents receipts from Circuit Clerks by county and reconciles to the Bureau of Fiscal Operations' receipt records in total.**

***Department of Public Aid Response:***

*"We agree. The Department is in the process of improving the statewide computer system which will allow the Circuit Clerks to input receipt information directly. This new system will facilitate reporting and reconciliation of Circuit Clerk receipts."*

**Mandatory Arbitration Fund**

The Administrative Office of the Illinois Courts (AOIC) has developed collection procedures to monitor receipts from Circuit Clerks for the Mandatory Arbitration Fund. The procedures state that, in the event of an unusual amount or trend, the AOIC will compare information received from the Circuit Clerks with a similar fee to verify that the amount of arbitration fees collected is consistent with other receipts during the same period; if a discrepancy is found, the AOIC will request in writing that the Circuit Clerk provide a detailed verification of the amount submitted. If the AOIC does not receive a check within the 30 day period required by the Civil Practice Law, it will make a written request to the Circuit Clerk that the fees be forwarded to the AOIC. In January of 1993, the AOIC sent a letter to one Circuit Clerk requesting documentation detailing how payments are calculated.

Receipts for the Mandatory Arbitration Fund are sent directly from the Circuit Clerks to the AOIC. However, the Civil Practice Law requires that the fees should be sent to the State Treasurer (735 ILCS 5/2-1004A and 5/2-1009A).

#### **Recommendation Number Five**

**The Administrative Office of the Illinois Courts should either inform Circuit Clerks that they are required by the Civil Practice Law (735 ILCS 5/2-1004A and 735 ILCS 5/2-1009A) to send the mandatory arbitration receipts to the State Treasurer for deposit in the Mandatory Arbitration Fund or seek legislation that would require the Circuit Clerks to send the receipts directly to the AOIC.**

#### ***Administrative Office of the Illinois Courts Response:***

*"The audit notes that the Administrative Office of the Illinois Courts has developed collection procedures to monitor receipts for the Mandatory Arbitration Funds. This procedure, the "Mandatory Arbitration Filing Fee Monthly Collection Procedure", is being revised to provide that the original remittance checks are to be sent by the Circuit Clerks directly to the State Treasurer, and a copy of the checks is to be forwarded to the Administrative Office of the Illinois Courts with the "Mandatory Arbitration Filing Fee Collection Report." This change would implement recommendation number five."*

#### **Violent Crime Victims Assistance Fund**

The Attorney General's Office should be responsible for monitoring Violent Crime Victims Assistance Fund receipts from Circuit Clerks. We analyzed Fiscal Year 1991 and 1992 receipts to identify low receipts. One Circuit Clerk had exceptionally low receipts for the Violent Crime Victims Assistance Fund. While total receipts Statewide for Fiscal Year 1991 were \$3,965,890 (\$0.3470 per capita), Will County submitted only \$85 (\$0.0002 per capita). We projected receipts of almost \$124,000 for Fiscal Year 1991 based on the Statewide receipts per capita.

We contacted Will County to determine why receipts were so low. A Will County Circuit Clerk official told us that the office had found out that Violent Crime Victims Assistance assessments were supposed to be sent to the State Treasurer and not the County Treasurer. In September 1992, the Will County Treasurer submitted \$33,083 to the State for a period of greater than three years.

The Will County Circuit Clerk remitted \$153 in the 24 month period from July 1990 to June 1992 to this fund. In eleven of the 24 months, there were no receipts at all. An internal memorandum dated August 1991 noted that the Will County Circuit Clerk had not submitted deposits in January, February, and April of 1991. In July of 1992, officials from the Attorney General's Office met with representatives of the Clerk's office and sent a letter directing the Will County Treasurer to forward the funds accumulated to the State Treasurer. In September 1992, the Will County Treasurer submitted \$33,083 to the State for a period of greater than three years.

### Traffic and Criminal Conviction Surcharge Fund

As mentioned in Chapter Two, the Local Governmental Law Enforcement Officers Training Board (Police Training Board) contracted with an accounting firm to perform 15 reviews of Circuit Clerks' receipts for the Traffic and Criminal Conviction Surcharge Fund. Many of the reviews recommended that the statute be clarified in regards to the proper principal amount the allocation should be applied to, the proper way to allocate the Surcharge, and suggested that examples should be provided to assist the Circuit Clerks.

Other than the reviews, the Police Training Board does limited analysis of Circuit Clerk receipts. The OAG compliance audit for Fiscal Years 1991 and 1992 determined that the Board had inadequate procedures for monitoring receipts. Although Circuit Clerk reviews have been done, the Board has not established a formal monitoring process to determine if individual Circuit Clerk's remittances are reasonable.

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***Local Governmental Law Enforcement Officers Training Board Response:***

*"In reviewing the draft report, I notice that the Auditor General's office went into a detailed account to indicate that the Auditor General had no legal authority to audit the circuit clerks. However, the draft audit did not even mention the fact that the Board has no legal responsibility either to audit circuit clerks. In other words, all of the findings pertaining to the Board and the Board's alleged failure to adequately monitor the circuit clerks' collection performance are premised upon the assumption that the Board has legal authority to conduct an audit of the circuit clerks' offices and a responsibility to verify that the circuit clerks are correctly collecting the Surcharge Funds."*

---

**EXHIBIT 3-3**  
**Examples of Monitoring Practices**

*An agency could compare monthly receipts to see if they fall in a certain range. If the receipts vary by a large degree or appear unusual, the agency should investigate the departures by contacting the Circuit Clerk in question.*

*If a check is not received within the number of days required by statute, the agency should make a written request to the Circuit Clerk that the monies be remitted.*

*If a check is not written in a multiple of a known denomination, the agency should make a written request that the Circuit Clerk submit a detailed summary verifying the amount remitted. For example, mandatory arbitration fees are either \$5 or \$200. The Administrative Office of the Illinois Courts examines checks from Circuit Clerks to make sure they are in denominations of zero or five.*

*When the remitted and expected amounts differ, the agency that issues the citation or has some expectation of the amount of funds coming in should document the reasons for the differences. For example, the Department of State Police could compare the agency copy of the ticket with the disposition copy received from the Circuit Clerk. Since the overweight fine amounts are set by statute, any difference should result in State Police contacting the Clerk and documenting the reasons for the difference.*

*If payment is the only act yet to be performed and a monetary value has been assigned to the State's claim, the agency should create an account receivable. (CUSAS 26.20.10 requires State agencies to perform this procedure.)*

*To determine if the Circuit Clerks sent the agency the appropriate amount and assure the remittance of receipts in a timely manner, the agency could send confirmation letters annually to the Circuit Clerks. For example, due to a Fiscal Year 1991 compliance audit finding, the Department of Alcoholism and Substance Abuse began sending annual confirmation letters in Fiscal Year 1993 to Circuit Clerks to determine if they sent the Department the appropriate amount and to assure the remittance of receipts in a timely manner. The Department discovered that some of the Circuit Clerks were sending the fine money to the Department of State Police.*

*The agency could tie receipts to some indicator (i.e., population, crime statistics) using trend analysis.*

*Source: Agency Practices and Options - Summarized by OAG*

## Monitoring Procedures for All Agencies

Agencies should have procedures for monitoring and collecting money from Circuit Clerks. However, agencies should consider the amount of money to be collected and develop and apply the procedures accordingly. Some monitoring procedures that are used or could be used by State agencies are shown in Exhibit 3-3.

### Recommendation Number Six

**State agencies with receipts from Circuit Clerks should develop procedures to monitor collections made by Circuit Clerks. These procedures could include: logging receipts, reconciling to Comptroller records, notifying clerks of missed or late monthly payments, analyzing receipts for reasonableness, investigating unusual amounts and trends, and doing on-site reviews.**

#### *Agency Responses:*

- *Office of the Attorney General: "We accept the recommendation. Of the procedures suggested, we note that we have recently begun doing on-site reviews, investigating unusual amounts and trends, and analyzing receipts for reasonableness. Additionally, we are currently identifying a methodology that would allow for reasonable estimations of amounts due from each county, to use as a base line for collections. We will institute a notification system to clerks of missing payments, based on receipt reports received from the Office of the Comptroller."*
- *Department of Conservation: "The Department of Conservation agrees with this recommendation. As confirmed by the discussion in Chapter Three of your report, we already have established procedures to monitor such receipts."*
- *Department of Public Aid: "We agree. The new child support computer system will provide the Department with the ability to appropriately monitor collections."*

*(Agency responses are continued on the next page.)*



***Agency Responses Continued:***

- ***Local Governmental Law Enforcement Officers Training Board:***  
*"Although the Board has no legal responsibility to audit the circuit clerks, we have voluntarily accepted a responsibility to review such collections and in fact, have worked diligently through the conduct of some thirteen separate and independent audits to ensure that monies are properly received....Furthermore, the Board, over the past year and a half, has developed a computerized tracking system for monitoring collections."*
- ***State Board of Education:*** *"We agree with the auditors, ...that limited procedures may help ensure that the State receives all the money it is entitled to....the State Board will request monthly deposit reports from the State Treasurer and notify circuit clerks of any missed deposits. We will evaluate the receipt information and ask circuit clerks to explain any unusual amounts and trends. We will also request copies of financial reports filed by circuit clerks with the State Comptroller and attempt to reconcile them to the deposit information from the State Treasurer."*

*Agencies' full responses are included in Appendix F.*

## **STATE ACCOUNTING SYSTEM**

The State accounting system does not provide sufficient detail to allow for tracking of receipts from Circuit Clerks. Receipts for funds are not broken down by the source that sent in the money, such as Circuit Clerks.

The Public Assistance Recoveries Trust Fund administered by the Department of Public Aid is one example. The Fund receives recoveries from liens on real property of recipients, excess assistance from recipients, food stamps, personal injury suits involving recipients, and estates of deceased recipients. The majority of the payments are received from current or former clients, medical vendors, third party payors, or the federal government. Circuit Clerks' receipts originate in cases where the Circuit Court orders an amount to be paid. The Comptroller's report for receipts, the Monthly Receipts Ledger, does not identify receipts from Circuit Clerks. Instead, receipts from Circuit Clerks are combined with other receipts. Public Aid

does not track or monitor the receipts from Circuit Clerks for this fund and was unable to make a reasonable estimate due to the variability of recovery amounts. Thus, we were unable to report these receipts for Fiscal Years 1991 and 1992.

Another example of the lack of detail in the State accounting system is the source code for the General Revenue Fund called "State Highway Police." This source code lumps other receipts with money that State Police receives from Circuit Clerks when individuals are convicted of certain violations and ordered to pay restitution by a Judge. In this example, the Department of State Police does keep track of receipts from Circuit Clerks. Fiscal Year 1992 Circuit Clerk receipts were \$24,508 of a total of \$314,336 in this source code. However, we could not reconcile agency records of the receipts from Circuit Clerks with the Comptroller's records since Circuit Clerk receipts are combined with receipts from a variety of sources in this particular Comptroller "receipt source."

**Recommendation Number Seven**

**The State Comptroller should encourage agencies to use the detail available within the State accounting system so that reports can be produced that identify receipts by the source that sent in the money.**

***Office of the Comptroller Response:***

*"The State Comptroller will contact the ten agencies with receipts from Circuit Clerks and encourage them to establish and use receipt account codes which identify receipts from Circuit Clerks as the receipt source."*

## **CHAPTER FOUR CIRCUIT CLERK ACCOUNTABILITY**

Illinois statutes do not require regular audits of Circuit Clerks. Audits would provide assurance that Circuit Clerks and Courts comply with assessment, timeliness and reporting requirements established in various statutes. Audits would also assure that the proper amount of money is assessed as fines, penalties, or surcharges by the Court, is collected by the Circuit Clerk, and is remitted by the Clerk to the State.

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### **ACCOUNTABILITY OVER RECEIPTS**

Circuit Clerks are not regularly audited for State compliance purposes even though they are non-judicial members of the judicial branch of State government. The reviews that have been done of Circuit Clerks relating to State receipts have been done in three ways:

- As part of OAG audits of State agency collections from Circuit Clerks by reviewing agencies' systems;
- As a part of county-wide financial audits; or
- As efforts by individual State agencies to assure that individual Circuit Clerks are assessing and remitting properly to a specific fund.

To assure that amounts assessed and remitted by Circuit Clerks are appropriate, there are some facts about the structure of accountability to consider. To improve the current system, it may be necessary to make changes and clarifications in this structure to more clearly establish responsibility for auditing Circuit Clerks.

Various OAG audits have identified problems with State agencies' systems of collecting money from the Circuit Clerks. However, the Auditor General's Office does not audit Circuit Clerks directly as the Auditing Act specifically excludes the Circuit Courts from audit by the OAG (30 ILCS 5/1-7).

## County Audits

The County Auditing Law requires most county boards to arrange to have a financial audit done of the county and to file a copy of that audit with the State Comptroller (55 ILCS 5/6-31003). Counties with populations over 500,000 are excluded from this statute. Based on the 1990 census, three counties had a population over 500,000 (Cook, DuPage, and Lake). All counties except Cook have filed or are expected to file an audit for County Fiscal Years 1991 and 1992. County fiscal years run from December 1 to November 30.

A sample review of county audits filed with the Comptroller for County Fiscal Year 1991 showed that audit reports included some review of the Circuit Clerks' offices. However, the audits did not include a determination of whether Circuit Clerks submitted money to the State as required by statutes.

We spoke with auditors from eight accounting firms who had done county audits. The testing that they reported varied from reconciling the general ledger and savings and checking accounts to testing a sample of court orders to determine if money had been properly distributed. When auditing to determine which agency should receive money, most auditors either rely on the Circuit Clerks or do not test to make a determination if it is in compliance with statutes.

### State Agency Reviews

Two State agencies have done reviews of monies collected for their fund by selected Circuit Clerks. Counties where Circuit Clerks were reviewed are shown in Exhibit 4-1. The Local Governmental Law Enforcement Officers Training Board (Police Training Board) has conducted 13 reviews of 12 counties' Circuit Clerks for the Traffic and Criminal Conviction Surcharge Fund during Fiscal Years 1990 and 1991. In addition, two fiscal impact reviews of the Surcharge were done during Fiscal Year 1992. These 1992 reports included two counties that had already been reviewed and one county that had not previously been reviewed. The Attorney General's Office conducted a limited scope review of the Circuit Clerk in DuPage County for the Violent Crime Victims Assistance Fund in 1987. In response to OAG compliance audits, the Attorney General's Office said that it does not have the responsibility for auditing Circuit Clerks.

#### EXHIBIT 4-1

#### Circuit Clerks Limited Reviews

Cook  
DuPage  
Henry  
Jackson  
Kankakee  
Lake  
Macon  
Peoria  
Rock Island  
St. Clair  
Sangamon  
Tazewell  
Will

Source: Reviews  
by State Agencies

There have been four reviews by the Police Training Board that covered the Traffic and Criminal Conviction Surcharge for the Circuit Clerk of Cook County. Exhibit 4-2 shows some significant findings from those reviews.

**EXHIBIT 4-2**  
**Police Training Board Findings**  
**from Reviews of the Circuit Clerk of Cook County**

*Adjustments were made to payments because money had been distributed incorrectly by a computer system. In correcting these errors, one State fund received less than it should have and two others received more. For two months of Fiscal Year 1992 the Traffic and Criminal Conviction Surcharge Fund lost over \$63,000. Agency officials report that this money was eventually paid to the Fund.*

*From 1983 to 1987, the wrong amount was assessed for the Traffic and Criminal Conviction Surcharge Fund. Auditors estimated that because of this, the fund lost \$4 million.*

*During Fiscal Years 1984 and 1985, there was a 15 month period between the time when Cook County began to assess the Traffic and Criminal Conviction Surcharge Fund and the first time that amounts were deposited with the State.*

*From June 1991 through December 1991, the Circuit Clerk did not collect or remit surcharges to various funds including the Traffic and Criminal Conviction Surcharge Fund. This was because an appellate court found that surcharges were fines and must be individually assessed by the court.*

*The Circuit Clerk did not assess the surcharge for cases where violators enrolled in the Driving Safety Program.*

*Cases were improperly coded on Court sheets so that municipalities received a larger portion of revenues than they should have and the Traffic and Criminal Conviction Surcharge Fund received less.*

*Source: Police Training Board Reviews of Cook County Circuit Clerk.  
Significant findings summarized by the OAG.*

Audits Are Performed in Other States

All 13 states that we surveyed audited Circuit Courts and Clerks or their equivalent. Eight states noted specifically that they audited for compliance with state requirements. Exhibit 4-3 shows other states' auditing of Circuit Courts and Clerks.

**EXHIBIT 4-3  
Auditing of Circuit Courts and Clerks in Other States**

	<b>Who audits?</b>	<b>How often?</b>	<b>In what detail?</b>
Alaska	The Administrative Office of the Courts (AoC) and the Legislative Auditor (LA)	AoC Every two years	AoC Financial
		LA Every three to four years	LA Financial and compliance
California	County Auditor (CA) or contract auditor and the State Controller (SC)	CA Every two years	CA Compliance
		SC Every three years	SC Compliance
Florida	County audit by CPA firm	Annually	State compliance
Hawaii	CPA firm	Every two years	State compliance
Indiana	State Board of Accounts	Annually	Financial and compliance
Iowa	State Auditor	Annually	Financial and compliance
Kentucky	State Auditor and Internal Audit Division of the Admin. Office of the Courts	Every four to five years	State compliance
Missouri	State Auditor's Office	Every two to five years	State compliance
New York	Comptroller	Random	State compliance
Ohio	Auditor of State's Office or Contract Auditor	Ranges from annually to once every three to four years	Financial and compliance
South Carolina	County Board (CB) and some State agencies (SA)	CB Every one to three years	CB Financial
		SA County by county basis	SA State compliance
Texas	State Comptroller	Case by case	State compliance with reference to fee collection
Wisconsin	CPA firm	Annually	State compliance

Source: OAG Survey of Other States

Illinois does not require audits of Circuit Clerks for compliance with laws regarding the assessment and remittance of funds to the State. Based on our review of OAG audits, county audits, State agencies' reviews, and audits done in other states, we conclude that Circuit Clerks should be audited for compliance with statutes governing the assessment and remittance of funds to the State. The following section includes a discussion of some alternatives for conducting State compliance audits of Circuit Clerks' offices.

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## **RESPONSIBILITY FOR PERFORMING AUDITS**

There are several alternatives for conducting audits of Circuit Clerks. Based on a review of statutes and current responsibilities for auditing and monitoring Circuit Clerks, the following alternatives are presented:

**County Boards** - County Boards contract with accounting firms to do a standard financial audit of county operations. For some counties these audits include "single audit" steps to include federal money that their counties receive. Steps could be added that would cover financial and compliance testing related to State funds collected by Circuit Clerks.

**Chief Justice** - Supreme Court Rule 30 makes the Chief Justice responsible for the administration of all the State courts. If the Chief Justice was responsible for audits, the duty could be delegated to the Administrative Office of the Illinois Courts.

**Supreme Court** - The Fiscal Control and Internal Auditing Act requires that the Supreme Court establish a full-time program of internal auditing of State-funded activities of the judicial branch. That program is required to include periodic audits (at least once every two years) of major systems of internal accounting and administrative control. Auditing must include tests of the receipt of public funds of the State and funds held in trust to determine that activities are in accordance with applicable laws and regulations (30 ILCS 10/2001 and 10/2003).

**Comptroller** - The State Comptroller's office currently receives copies of county audits. In addition, the Comptroller is responsible for designing a form on which all counties with populations less than 500,000 submit a financial report. These responsibilities are provided in statute (55 ILCS 5/6-31003). The Comptroller could provide direction to county audit firms on elements to cover as a part of single audits.

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*The Comptroller's Office responded and described the Local Government Affairs Department and their efforts with audits of local governments. Their complete response is included in Appendix F.*

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**Treasurer** - The State Treasurer's office is responsible for receiving the State's share of assessments for several of the major funds (Drivers Education Fund, Traffic and Criminal Conviction Surcharge Fund, and Violent Crime Victims Assistance Fund). The Treasurer as a candidate to do audits is clearer if additional responsibility is given to the Treasurer for other receipts from Circuit Clerks. (See Chapter Two.)

**Auditor General's Office** - The Auditor General is responsible for audits of all State agencies. However, the definition of State agencies in the Auditing Act specifically excludes the Circuit Courts (30 ILCS 5/1-7).

**State Agencies** - Some State agencies that have receipts from Circuit Clerks have performed reviews. Their role could be expanded and more clearly defined to provide better audit coverage.

During the audit we spoke to 19 Circuit Clerks, auditors from eight audit firms who had done county audits, and other authorities about who should do audits. We also sent a letter to all Circuit Clerks to ask their opinions. One common element in the various responses is that auditing of Circuit Clerks could be done as some sort of "single audit." Single audit is explained in Exhibit 4-4 on the following page. A summary of the opinions on responsibility for auditing follows.



Several audit firm representatives said that they would not expect any problems if audit firms used by counties did audit steps for Circuit Clerks as part of a single audit. They mentioned the Supreme Court or the Administrative Office of the Illinois Courts as possibilities for coordinating or managing the audits because of their position in the judicial branch. It was noted that audit firms could check for State compliance and, if necessary, file a notification of non-compliance with a State office like the Comptroller or the Auditor General.

Generally, the Circuit Clerks that we interviewed did not have any opposition to audits being done of their offices. Some expressed concern about the nature of additional audits. They mentioned that it would be preferable to use some kind of single audit concept that would allow one auditor or firm to cover the audit steps for various entities. Doing that would help Clerks so they do not have to devote time, staff, and money to a variety of auditors. They noted that if it is not a single audit they could also be subject to audit by each of the various communities within their county for which they collect funds. Many Clerks were not sure who should do audits, but several said that the Administrative Office of the Illinois Courts should provide some guidance for the audits.

**EXHIBIT 4-4**  
**Background on "Single Audit"**

*Within the profession of accounting there has been additional emphasis on and requirements added to use a concept of single audit whenever possible. The idea of single audits originated with colleges and universities. In the 1960's and 1970's individual federal granting agencies commissioned audits of their own separate grants at each grantee institution. Eventually the growth in the number of grants limited resources that could be provided for auditing.*

*In 1979, a General Accounting Office audit found that audit coverage at colleges and universities was spotty at best. After that, an Office of Management and Budget pronouncement required that educational institutions engage internal or independent auditors to do a "single audit" of the entire university and its grant fund. The objective of these single audits is to eliminate the need for various agencies to conduct separate audits of their grants and contracts with an individual state or local governmental unit.*

**MATTER FOR CONSIDERATION  
BY THE GENERAL ASSEMBLY**

*The General Assembly may wish to consider amending statutes to require audits of the Circuit Clerks. Consideration should be given to:*

- *the extent of the audits,*
- *the frequency of the audits,*
- *the responsibility for performing the audits,*
- *the responsibility for coordinating and managing the audits,*
- *the responsibility for paying for the audits, and*
- *the responsibility for accumulating the audit results and taking actions on audit findings.*

## CHAPTER FIVE OTHER ISSUES

During this audit, some issues arose that were not directly related to the audit objectives. These issues include Circuit Clerks' responsibilities that are shared with other State and local officials, items that could be tested for compliance if audits were done, and the child support tracking system.

### SOME RESPONSIBILITY IS SHARED

Statutes do not place the sole responsibility for assessing fines or collecting fines with Circuit Clerks. In practice Clerks often share the responsibility for these functions. Audits of Circuit Clerks could include assessment and collections, but auditors may not be able to hold Clerks accountable because they lack the responsibility to assess or collect.

#### Assessment by the Circuit Court

Circuit Clerks are non-judicial officers of the judicial branch of State government. As such they carry out orders of the Court. If the Court issues an order that is contrary to statute, the Clerk does not have the authority to assess the proper amount. For this reason, some of the findings that have been made in reviews of the Circuit Clerks' offices were actually findings against the Circuit Court or its Judges.

One example is found in a Police Training Board review conducted of the Circuit Clerk of Henry County. In that review there was a finding that "...the Circuit Clerk of Henry County does not properly charge or assess the Surcharge as provided by law and according to Chapter 38, Para. 1005-9-1 of Article IX, Illinois Revised Statute, 1989." In 41 of 60 cases tested in this review, incorrect allocation criteria were used. Auditors reported that the Circuit Clerk of Henry County applied the surcharge only if specified at the beginning of each month by the particular Judge or Judges. Although the finding is reported against the Circuit Clerk, the report notes that "The improper assessments are caused by misinterpretation of the aforementioned statute by Judge(s) presiding over Henry County."

Another difficulty for Circuit Clerks is Judges giving general directions on assessing court costs. An example is in a case which was appealed to a higher court.

In the case the Circuit Court ordered a fine plus statutory court costs. In a summary prepared by the Circuit Clerk's office, two different surcharge assessments were added. The appeals court found that these surcharges were fines, not costs, and that the assessment of fines is a judicial function beyond the authority of the Circuit Clerk. The case was remanded to the Circuit Court for proper imposition of fines.

Other states vary in the authority that is given to Circuit Clerks to assess fines. In seven of the thirteen states we surveyed, Clerks may not assess fees or surcharges not assessed by a judge. In four states, Clerks may assess fees, and in two states, officials reported that Clerks are probably assessing fees although statutorily they may not.

Collection of Fines  
by State's Attorneys

Under the Illinois Counties Code (55 ILCS 5/4-2004), State's Attorneys are designated to collect fines assessed by the Court. However, this function is generally performed by the Circuit Clerks in Illinois. Exhibit 5-1 shows that in 10 of the 13 states we surveyed, it is the responsibility of the Clerk to collect fines and fees.

<b>EXHIBIT 5-1 Responsibility for Collecting Fines and Fees in Other States</b>	
Alaska	Clerk
California	Unclear
Florida	Clerk
Hawaii	Two Agencies
Indiana	Clerk
Iowa	Clerk
Kentucky	Clerk
Missouri	Clerk
New York	Judge
Ohio	Clerk
South Carolina	Clerk
Texas	Clerk
Wisconsin	Clerk
Source: OAG Survey of Other States	

**COMPLIANCE TESTING IN AUDITS**

In addition to financial issues that could be tested as part of audits of Circuit Clerks' offices, there are some compliance issues that could be tested. This testing could assure that Circuit Clerks are completing administrative responsibilities given to them in statutes.

The risk of Clerks failing in administrative responsibilities was shown in February of 1993. Newspapers reported that one Circuit Clerk had failed to report dispositions of criminal cases. The Circuit Clerk for this county has said that the

office was five months behind in reporting the outcome of drunk driving and other traffic cases and two years behind in reporting felonies to the State Police.

This failure to report is a violation of the Criminal Identification Act. This Act and the Illinois Vehicle Code require Circuit Clerks to provide documentation of the disposition of various traffic and criminal offenses to two State agencies, the Secretary of State and the Department of State Police (20 ILCS 2630/2.1 and 625 ILCS 5/6-204). Some other required functions that could be tested as a part of compliance audits include:

- The Court may waive the fee for the State Crime Laboratory Fund if the convicted individual provides a verified petition that attests to the fact that he does not have the ability to pay. (730 ILCS 5/5-9-1.4) Compliance audits of Clerks could check to see that petitions were received.
- The Clerks of Courts Act allows the Circuit Clerk to request that the county board designate one or more banks or savings and loans in which funds and moneys in custody of the Clerk may be kept. (705 ILCS 105/4.1)
- The Clerks of Courts Act uses a formula to distribute monies to various State funds in Cook County. Other counties must also use the formula unless the county passes an ordinance that says otherwise. (705 ILCS 105/27.5) Testing could check that these actions have been documented. During Fiscal Year 1992, only six counties used the distribution formula.

## **CHILD SUPPORT TRACKING**

The Department of Public Aid is in the process of upgrading the Family Support Information System. A new interface is being installed to allow Circuit Clerks to post payments on the system, receive distribution and offset information from the system, and produce checks. Payments posted to the Family Support Information System will be allocated and distributed nightly so that disbursements can occur the following day.

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## Processing Requirements

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When a custodial parent receiving child support also receives public assistance, Circuit Clerks are required to forward the responsible relative's support payments to the Department of Public Aid. Public Aid may then send the custodial parent up to \$50 each month and keep the rest as reimbursement for the assistance provided.

When a custodial parent receiving child support does not receive public assistance, the procedures for processing support payments may vary by county and by type of case. If the custodial parent does not request assistance from Public Aid in collecting child support, the payments go directly from the Circuit Clerk to the custodial parent. If the custodial parent requests assistance from Public Aid, Circuit Clerks send support payments to Public Aid; Public Aid then forwards the payments to the custodial parent. This allows Public Aid to monitor the payments. In some counties, Public Aid has a contractual agreement with the Circuit Clerk. In these seven counties, the Circuit Clerk receives the support payment from the responsible relative and forwards it directly to the custodial parent. This results in the custodial parent receiving the money in a more timely manner.

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## New Developments in Child Support Processing

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The Department of Public Aid is in the process of installing a new computer interface to upgrade the Family Support Information System. According to a Public Aid official, the system will assist Public Aid in meeting the federal government's standard time frame for payment turnaround. The interface will provide a comprehensive, statewide system for child support enforcement and will establish statewide accounting processes that are uniform for all political subdivisions and agencies performing child support activities. The new system will allow Circuit Clerks to post payments on the system, receive distribution and offset information from the system, and produce checks.

A work station will be located at every Circuit Clerk's office who has entered into a cooperative agreement with Public Aid. As payments are entered, the work station will send a transaction to the system. Payments posted to the system will be allocated and distributed nightly so that disbursements can occur the following day.

In September 1992, an official stated that Public Aid was trying to negotiate a contract to install the system, which was expected to take 18 months. Public Aid has signed contracts with 77 Circuit Clerks for the new computer system. Public Aid is in the negotiations process with the remaining Circuit Clerks.

## **ADDITIONAL ISSUES**

### Deposit of Circuit Clerk Fees

Lawsuits are pending which challenge the practice of Circuit Clerks depositing court fees into county treasuries. The suits assert that the local government Fee Deposit Act is unconstitutional (50 ILCS 315/2). This paragraph requires Circuit Clerks to deposit certain fees with the county treasurer or other local governmental treasurer. Since these monies have not been appropriated by the General Assembly, the suits claim that this practice violates Section 2 of Article VIII of the Illinois Constitution, which requires all State spending be appropriated.

### State Financing of the Courts

The Supreme Court, in its report to the General Assembly for 1990, suggested that the General Assembly study whether the operation of the Circuit Courts should be fully funded by the State. The National Center for State Courts, in a study prepared for the Supreme Court in 1988, reported that the complete unification of Illinois' court system will remain a "mirage" until Circuit Court expenditures are paid by the State. The report does note that the State has gradually been assuming an increased responsibility for the financing of the Circuit Courts.



**APPENDIX A**

**AUDIT RESOLUTION NUMBER 95**





## Legislative Audit Commission

RESOLUTION NO. 95  
Presented by the Office of the Auditor General

WHEREAS, at least eight State agencies receive revenues collected through circuit court clerks' offices which totaled \$22.7 million in fiscal year 1990; and

WHEREAS, the receiving agencies have unclear authority regarding the monitoring and oversight of these collections and the level of monitoring varies considerably; and

WHEREAS, audits by the Auditor General have reported that the Supreme Court does not have adequate controls over fees collected or the process of collection by the circuit court clerks in Illinois counties; and

WHEREAS, no State agency is expressly responsible for auditing the activities of the 102 circuit court clerks in the State of Illinois and county auditors do not have official authority for such audits; and

WHEREAS, at the Legislative Audit Commission's Subcommittee hearing in 1989 on collection and audit of State revenues by circuit court clerks, testimony was presented identifying problems in the collection, coordination, and auditing of penalties, fees, and surcharges assessed at the circuit court level;

THEREFORE BE IT RESOLVED by the Legislative Audit Commission of the State of Illinois that the Auditor General is directed to conduct a management audit of the State's collection of money from circuit court clerks; and

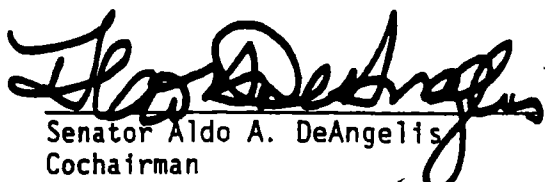
BE IT FURTHER RESOLVED that the audit shall include, but need not be limited to the following determinations and analyses:

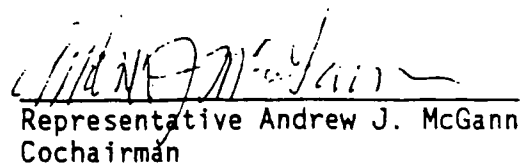
1. Which State agencies receive money through the circuit court clerks and whether they have adequate systems for tracking, collecting, and accounting for this revenue;
2. The amount of money received by these agencies through the circuit court clerks in fiscal year 1991;
3. The extent to which these amounts are audited and whether audits determine: if State's attorneys seek applicable penalties, fees, and surcharges; if circuit courts assess them; and if circuit court clerks collect and remit them to the appropriate State entities;
4. Whether State statutes and regulations should be strengthened to improve the collection of State funds from circuit court clerks.

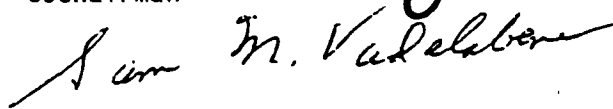
BE IT FURTHER RESOLVED that the Department of Alcoholism and Substance Abuse, the Attorney General, the Department of Conservation, the Local Governmental Law Enforcement Officers Training Board, the State Board of Education, the Department of Public Aid, the Department of State Police, the Supreme Court, the Illinois Toll Highway Authority, and all other State agencies which may have information relevant to this audit shall cooperate fully and promptly with the Office of the Auditor General in the conduct of this audit.

BE IT FURTHER RESOLVED that the Auditor General shall commence this audit immediately and shall report his findings and recommendations as promptly as possible in accordance with the provisions of the Illinois State Auditing Act.

Adopted this 16th day of April, 1992.

  
\_\_\_\_\_  
Senator Aldo A. DeAngelis  
Cochairman

  
\_\_\_\_\_  
Representative Andrew J. McGann  
Cochairman

  
\_\_\_\_\_  
Senator Sam M. Vadalabene  
Secretary



## **APPENDIX B**

### **SCOPE AND METHODOLOGY**



## **APPENDIX B SCOPE AND METHODOLOGY**

During the audit, we reviewed the statutes to identify State agencies which might receive money from Circuit Clerks. We reviewed a printout from the Legislative Reference Bureau which searched the statutes for the words fine, penalty, fee, deposit, pay, remit, Circuit, Clerk, and Court. We also reviewed the Comptroller's Uniform Statewide Accounting System (CUSAS) manual and the Comptroller's monthly receipt reports for Fiscal Years 1990, 1991, and 1992. We reviewed the receipt reports for receipts which were categorized as fines, penalties, violations, and court distributions.

We included a question on a survey that was sent to 144 State agencies during the User Fees audit asking the agencies whether they received any monies from Circuit Clerks.

We then contacted those agencies which we determined might be receiving money from Circuit Clerks and asked them to verify whether they had receipts from Circuit Clerks.

### **REVIEW OF AGENCY SYSTEMS AND CONTROLS**

We reviewed the systems narratives for receipts prepared by the Compliance Division of the Auditor General's Office, including the internal controls assessments made by the compliance auditors. We interviewed agency personnel and reviewed the agencies' systems to determine whether:

- the systems contain adequate controls to identify monies the agencies should receive;
- the systems include and document follow-up activities with the Circuit Clerks;
- the systems are reasonable from the agencies' point of view (if the amount of effort or cost of the systems are reasonable considering the amount of money received);

- the systems are reasonable from the Circuit Clerks' point of view (do the systems impose unreasonable requirements on the Circuit Clerks); and
- agencies have any documentation of the success or failure of their systems to collect money from the Circuit Clerks.

## **SAMPLE OF RECEIPTS**

During the audit, we selected three different types of receipt samples for testing. We verified certain information with the Circuit Clerks from a sample of receipts from seven of the largest funds. In addition, we selected a sample of counties which remitted less monies to three funds than was expected, based on the counties' populations. The third sample involved State Police follow-up on overweight citations for which no money had been remitted.

### **Samples From Largest Funds**

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During the fieldwork phase of the audit, we randomly selected five receipts from funds which received more than \$500,000 from Circuit Clerks during Fiscal Years 1991 or 1992. These funds included the Child Support Enforcement Trust Fund, the Road Fund, the Drivers Education Fund, the Traffic and Criminal Conviction Surcharge Fund, the Violent Crime Victims Assistance Fund, and the Mandatory Arbitration Fund. We also selected a sample from the Toll Highway Revenue Fund.

We obtained deposit documentation of the receipts from the agencies and the Comptroller. We verified with the Circuit Clerks the amounts and dates of the receipts and whether the monies were deposited into the correct fund.

### **Verification of "Less than Expected" Receipts**

We compared receipts from each county for three funds to the populations of each county. The three funds were the Drivers Education Fund, the Violent Crime Victims Assistance Fund and the Traffic and Criminal Conviction Surcharge Fund. We then calculated the average receipt per person in each county and compared each county's average with the statewide average.

There were seven Circuit Clerks who remitted less than half the statewide per capita amount in both Fiscal Years 1991 and 1992 for at least one of the funds. We

contacted the seven Circuit Clerks to determine whether the agencies' records were correct and, if so, why receipts for those counties were low.

The Circuit Clerks gave several reasons for the low remittances. These reasons included:

- The Circuit Clerk had sent the money to the County Treasurer instead of the State Treasurer.
- The Judges in the county like to sentence offenders to supervision, therefore there is no surcharge assessed.
- The Judges in the county forget to assess the additional penalties and the Circuit Clerk will not charge the offender unless the Judge specifically assesses the additional penalty.
- Many cases are dismissed.
- The number of traffic citations has decreased by several hundred over the past few years.

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### **Road Fund Sample**

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We selected a random sample of five overweight cases where citations were issued between January 1, 1990 and January 1, 1992 and for which no disposition of the case had been recorded as of January 15, 1993. We obtained State Police's documentation of collection and follow-up efforts with the Circuit Clerks. We then spoke with the Circuit Clerks of the counties where the citations were issued to determine why no disposition for the case had been submitted to State Police.

We also selected a random sample of five overweight cases for which the Court finding was before July 1, 1992, but for which payment of the fine had not been recorded by State Police as of January 9, 1993. Again, we obtained State Police's documentation of collection and follow-up efforts with the Circuit Clerks. We spoke with the Circuit Clerks of the counties where the citations were issued to determine why fine monies had not been remitted.

Our first sample did not demonstrate any weaknesses in State Police's records. However, the second sample, that of cases where dispositions had been received but no payment made, showed a problem with communication between State Police and the Circuit Clerks. In three of the cases, an official from the Circuit Clerk's office told us that the payments had been remitted, but since the defendant had multiple cases which were paid at the same time, it is possible that State Police credited the

receipt amount to the wrong case for that individual. For a fourth case, an official from the Circuit Clerk's office told us that the payment had been mailed to State Police in July 1992 along with a list of the cases for which the payment was made.

An official from State Police told us that the Clerk's office which claimed the payments had been made does not consistently send documentation as to which cases the payment should be applied. In the case where the payment was sent in July 1992, the State Police official told us that the county submitted an estimated payment and did not send documentation as to which cases the payment should be applied. Officials at State Police and the Clerk's office are in the process of figuring out which cases have been paid and which ones have not.

State Police does send counties a list of pending cases requesting that the Clerks' offices let State Police know the status of such cases. These lists have been sent to the Clerks on a quarterly basis in the past, but are now being sent monthly.

## **SAMPLE AND REVIEW OF AUDITS**

We reviewed a sample of 13 county audits to determine the extent to which Circuit Clerks are audited for compliance with State regulations; whether State's Attorneys seek applicable penalties, fees, and surcharges; whether Circuit Courts assess all penalties, fees, and surcharges; and whether Circuit Clerks collect and remit all fees, penalties, and surcharges to the appropriate State agencies in a timely manner.

We interviewed auditors from eight audit firms which had performed county audits. We asked the auditors about the extent to which the Circuit Clerks' offices are audited for compliance with State regulations as a part of the county audit. We also solicited the auditors' ideas on how a program of auditing the Circuit Clerks for compliance with State requirements could be implemented.

We examined all of the reviews performed by State agencies of Circuit Clerks' offices. The Local Governmental Law Enforcement Officers Training Board performed reviews of Circuit Clerks from 12 counties and the Attorney General's Office performed one review. All of these reviews were of very limited scope and dealt only with the Circuit Clerks' collection and remittance of the particular agency's funds.

## **SURVEY OF CIRCUIT CLERKS**

During the fieldwork phase of the audit, we randomly selected six Circuit Clerks to interview. Five Circuit Clerks were selected from all 102 counties in the state and one Circuit Clerk was selected randomly from the five counties which assess the mandatory arbitration fee. Whiteside, Scott, Menard, Lake, Bureau and Iroquois Circuit Clerks were selected. We interviewed the Circuit Clerks to determine:

- whether the Circuit Clerks receive guidance from any State agencies or any other agencies (such as Circuit Judges or State's Attorneys) on assessing, collecting, or remitting monies;
- whether Circuit Clerks have suggestions for ways to improve the current statutes or system of assessing, collecting, or remitting monies;
- whether Circuit Clerks are aware of any problems related to assessing, collecting, or remitting monies;
- whether the Circuit Clerks' offices are audited for compliance with State requirements and, if so, by whom; and
- who the Circuit Clerks feel should have the responsibility of performing such audits.

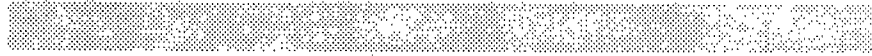
In addition, we sent all 102 Circuit Clerks in the State a letter informing them of the audit and requesting their comments on issues relating to the audit. We received letters or phone calls from the Circuit Clerks of Christian, Bond, Logan, and Kane counties. The Circuit Clerk from DeKalb County invited us to attend the Northeastern Illinois Circuit Clerks Association meeting in Kane County in January 1993. We attended the meeting and spoke with 12 Circuit Clerks or their representatives.



## **SURVEY OF OTHER STATES**

We conducted a telephone survey of court administration officials in 13 states. The states bordering Illinois (Indiana, Iowa, Missouri, Wisconsin, and Kentucky) were selected for the survey. We also surveyed five demographically similar states - New York, Ohio, California, Florida, and Texas. In addition, the Administrative Office of the Illinois Courts recommended three other states to be surveyed - Alaska, South Carolina, and Hawaii.

We surveyed these 13 states to determine how they assess and collect monies from the Circuit Courts (or courts of origin) and who is responsible for auditing the Circuit Clerks. The results of the survey are presented in Appendix E.



**APPENDIX C**

**STATE AGENCY SYSTEMS TO COLLECT  
MONEY FROM CIRCUIT CLERKS**



**APPENDIX C**  
**STATE AGENCY SYSTEMS TO COLLECT**  
**MONEY FROM CIRCUIT CLERKS**

During the audit we identified ten State agencies that regularly received money from Circuit Clerks. We reviewed financial audit reports, Comptroller receipt reports, the index to the Illinois Revised Statutes, and a printout from the Legislative Reference Bureau. Additionally, we included a question on the User Fee Audit questionnaire inquiring whether each agency had received money through the Circuit Clerks. The agencies identified as receiving money from Circuit Clerks during Fiscal Years 1991 or 1992 were:

	Page
<b>Judicial</b>	
Supreme Court, Administrative Office of the Illinois Courts . . . . .	77
<b>Constitutional</b>	
Attorney General . . . . .	80
<b>Departments</b>	
Alcoholism and Substance Abuse . . . . .	83
Conservation . . . . .	86
Professional Regulation . . . . .	89
Public Aid . . . . .	90
State Police . . . . .	94
<b>Other Agencies</b>	
Local Governmental Law Enforcement Officers Training Board . . .	98
State Board of Education . . . . .	101
Illinois State Toll Highway Authority . . . . .	103

This appendix describes each agency's system for tracking, collecting, and accounting for monies received from Circuit Clerks. Some information on the type and amount of receipts handled by each agency and a summary of recent changes to the statutes regarding these monies is also presented. Changes are reflected through April of 1993.

## SUPREME COURT

The Supreme Court has receipts from Circuit Clerks in one fund. The Mandatory Arbitration Fund receives mandatory arbitration fees collected from Circuit Clerks to support the Mandatory Arbitration program. An arbitration fee of \$5 is charged at the time of filing the first pleading, paper, or other appearance filed by each party in all civil cases. The fee is collected for all civil cases and is not limited to those eligible for arbitration. Multiple fees may be collected for one case because fees are based on the number of parties involved.

In addition, there is a fee for rejection that is specific to mandatory arbitration cases. Any party to the proceeding may file with the clerk of the court a written notice of the rejection of the award. In case of such rejection, the parties may, upon payment of appropriate costs and fees imposed by Supreme Court Rule as a consequence of the rejection, proceed to trial before a Judge or jury. Supreme Court Rule 93 sets the fee at \$200. The fee can be waived by the court in certain circumstances.

The receipts are sent directly from the Circuit Clerks to the Administrative Office of the Illinois Courts. However, statutes require that the fees should be sent to the State Treasurer (735 ILCS 5/2-1004A and 5/2-1009A). Five counties participate in the Mandatory Arbitration program. They are Cook, DuPage, Lake, McHenry, and Winnebago. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$2,784,933
FY92 receipts:	\$3,408,309

### Changes Since Fiscal Year 1991

There have been no changes in the statutes governing the Mandatory Arbitration Fund since Fiscal Year 1991.

### **Tracking**

The Administrative Office of the Illinois Courts (AOIC) makes itself available to answer any questions the Circuit Clerks might have on assessing mandatory arbitration fees. It does not get involved in internal collection procedures. The Court Services Division participates in Circuit Clerk meetings to advise on record keeping, collection, statutory changes, and distribution issues in general.

The AOIC does not perform any formal trend analysis, but does compare monthly figures to see if they are reasonable. Since June 1992, the AOIC has been checking to make sure the receipt figures are in denominations of zero or five. Some review may have been done in the past, but the AOIC has been unable to determine if it had any written procedures previously.

### **Collecting**

Circuit Clerks have been consistently sending receipts to the AOIC within the 30 day limit. The Circuit Clerks identify the month the fees are for on the checks.

The AOIC developed monthly collection procedures which became effective January 1, 1993. The procedures remind the Circuit Clerks that they are required to remit the fees within one month after receipt together with supporting documentation in the form of an "Arbitration Filing Fee Monthly Collection Report." The report details the number of civil cases and appearances and arbitration rejections filed.

The procedures state that, in the event of an unusual amount or trend, the AOIC will compare information received from the Circuit Clerks with the library fee to verify that the amount of arbitration fees collected is consistent with other receipts during the same time period; if a discrepancy is found, the AOIC will make a written request to the Circuit Clerk requesting a detailed verification of the amount submitted. If the AOIC does not receive a check within the 30 day period required by statute, it will make a written request to the Circuit Clerk requesting that the fees be forwarded to the AOIC. If the AOIC receives a check that is not a multiple of five, it will make a written request to the Circuit Clerk requesting a detailed verification of the amount submitted.

## Accounting

The AOIC reconciles its records to Comptroller's reports on a monthly basis. Officials have never found any errors, just differences due to deposits in transit.

The first knowledge of assessment of the fee is when the AOIC receives a check from a county; therefore, no receivable is recorded. One county sends an itemized sheet identifying the case number, amount, and receipt date with the check. The rest of the counties do not send this documentation.

The AOIC receives an annual statistical report from each county. The AOIC uses the financial and other data provided to prepare the Annual Report to the Supreme Court of Illinois.

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## Findings

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The OAG compliance audit for Fiscal Years 1990 and 1991 determined that the Supreme Court had insufficient control over State revenue collected by Circuit Clerks. The audit found that the Supreme Court had not implemented a monitoring system to determine whether all counties that collected mandatory arbitration fees had forwarded these fees monthly as required, did not have written procedures for Circuit Clerks to follow when remitting fees to the State, and did not have formal procedures for analyzing receipts and investigating unusual amounts and trends. AOIC policies have been approved and became effective January 1, 1993.

The Civil Practice Law (735 ILCS 5/2-1004A and 2-1009A) requires Circuit Clerks to remit mandatory arbitration fees to the State Treasurer for deposit in the Mandatory Arbitration Fund. Currently, Circuit Clerks remit fees to the AOIC. The AOIC should either inform Circuit Clerks that they are required by statute to send the mandatory arbitration receipts to the State Treasurer or seek legislation that would require the Circuit Clerks to send the receipts directly to the AOIC. (See **Recommendation Number Five in Chapter Three.**)

## ATTORNEY GENERAL

The Attorney General's Office has receipts from Circuit Clerks in one fund. The Violent Crime Victims Assistance Fund (VCVAF) receives money when individuals are convicted or placed on supervision for most offenses under the Illinois Vehicle Code (625 ILCS 5/1-10 *et seq.*). The VCVAF also receives money when an individual has been convicted or placed on supervision for any felony or misdemeanor, excluding Conservation offenses.

Circuit Clerks send checks and transmittal letters for the VCVAF to the State Treasurer. A draft for deposit and a Comptroller's Deposit Form are prepared and submitted to the Comptroller. Documentation is sent to the accounting office at the Attorney General's Office in Springfield, where receipt data is inputted into a spreadsheet.

Copies of all information received from the State Treasurer and the Comptroller are sent to the Attorney General's Violent Crime Victims Division in Chicago. A worksheet is kept by month and county for the fund.

Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$3,965,890
FY92 receipts:	\$4,144,547

### Changes Since Fiscal Year 1991

Statutes that influence the VCVAF assessments have changed two times since Fiscal Year 1991. Before 1992, assessments were based on an additional \$4 for every \$40 of fine. Public Act 87-670, effective January 1, 1992, created a formula which distributes assessments that relate to traffic violations. All counties are subject to this statute, except that counties with a population under 2,000,000 may, by ordinance, elect not to be subject to this statute. In Fiscal Year 1992, only six Circuit Clerks submitted funds to the State Treasurer to be distributed using this formula.

This formula distributes portions of the assessed fine to local entities and the State. Of the 12 percent going to the State, 1/6 is distributed to the VCVAF. Public Act 87-1229, effective January 1, 1993, changed the portion going to the State to 16.825 percent and the VCVAF's share of that to 2/17 for gross fine amounts of \$55 or more.

System for Tracking, Collecting, and Accounting

The Attorney General's Office has no way of knowing when the VCVAF is to be receiving money; no documentation is received prior to the Treasurer's receipt of the check. Representatives of the Attorney General's Office said that they have been working with Judges, State's Attorneys, and Circuit Clerks to inform them of the proper method of assessment. Cook and the collar counties have been targeted first. Limited documentation for two contacts was provided.

Representatives also indicated that they look at past years' receipts for individual counties and compare receipts to population. We requested documentation supporting the analysis of receipts, but Attorney General officials did not provide it.

No reconciliation is performed for VCVAF receipts. Also, accounts receivable are not established due to the inability to identify receipt amounts that are due.

The Will County Circuit Clerk has had some problems remitting VCVAF monies. In an Attorney General's Office memorandum, dated August 1991, it was noted that the Will County Circuit Clerk had not submitted deposits for January, February, and April of 1991. In addition, receipts for Will County have been well below expected levels since Fiscal Year 1985. Receipts for Fiscal Years 1991 and 1992 were \$85.02 and \$67.50, respectively. We

projected that a range of \$124,000 to \$130,000 per year should have been received using the State's Fiscal Years 1991 and 1992 averages for per capita receipts. In July of 1992, officials from the Attorney General's office met with representatives of the Clerk's Office and sent a letter to the Will County Treasurer directing him to forward the funds accumulated to the State Treasurer. In September 1992, the Will County Treasurer submitted \$33,083 to the State for a period of greater than three years.

	1990 Population	FY92 (\$)	FY91 (\$)	FY90 (\$)
Lake County	516,418	0.7112	0.7852	0.6828
Will County	357,313	0.0002	0.0002	0.0018
Kane County	317,471	0.5695	0.5721	0.5216
St. Clair County	262,852	0.6498	0.5600	0.6647
State Average		0.3626	0.3470	0.3894

Source: Attorney General Data, 1990 Census of Population and Housing, and OAG Analysis



## Findings

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The OAG compliance audit for Fiscal Years 1989 and 1990 determined that the Attorney General's Office did not adequately monitor penalties collected by Circuit Clerks throughout Illinois under the Violent Crime Victims Assistance Act, did not perform any on-site visits or financial reviews of any of the State's 102 Circuit Clerks, and did little review of records to identify problem counties. The OAG compliance audit for Fiscal Years 1991 and 1992 did not repeat the finding. The Attorney General had hired two employees to monitor the collections. The audit noted that they had been meeting with Circuit Clerks and county treasurers around the State to familiarize officials with requirements of the Act.

Although the Attorney General's Office has taken some steps to improve collections from Circuit Clerks, more should be done. The Attorney General's Office should have procedures to monitor VCVAF receipts. These procedures should include, at a minimum: Circuit Clerk notification of missed or late monthly payments, analysis of receipts, investigation of unusual amounts and trends, and on-site reviews. (See **Recommendation Number Six in Chapter Three.**)

## DEPARTMENT OF ALCOHOLISM AND SUBSTANCE ABUSE

The Department of Alcoholism and Substance Abuse (DASA) has receipts from Circuit Clerks in two funds. The first, the Youth Drug Abuse Prevention Fund, receives drug fines collected from Circuit Clerks. DASA receives 12.5 percent of the fines for the conviction of narcotics racketeering or the possession or delivery of cannabis or a controlled substance.

The receipts are usually sent directly from the Circuit Clerks to DASA. However, statutes require that the fines should be "paid into the Youth Drug Abuse Prevention Fund, which is hereby created in the State treasury" (730 ILCS 5/5-9-1.2 and 725 ILCS 175/5.2). The wording is unclear as to whether the Circuit Clerks should send the receipts to DASA or the State Treasurer. This uncertainty has caused confusion for the Circuit Clerks. They have sent receipts for the fund to other State agencies, mainly the Department of State Police. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$372,246
FY92 receipts:	\$261,898

The second fund is the Drug Treatment Fund which receives drug monies collected by Circuit Clerks. The fund receives assessments based on the class of the offense for the conviction of possession of a controlled or counterfeit substance or the judgment of probation, a conditional discharge, or supervision for the possession of a controlled or counterfeit substance.

Public Act 87-772 created the Drug Treatment Fund effective January 1, 1992. The receipts are sent directly from the Circuit Clerks to the State Treasurer, except in counties with populations over three million. In this instance, the Circuit Clerk remits the funds to the County Treasurer, who forwards 30 percent of the funds to the State Treasurer. Receipts for this fund for Fiscal Year 1992 are listed below:

FY92 receipts:	\$23,509
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## Changes Since Fiscal Year 1991

Public Act 87-342, effective September 8, 1991, changed the name of the Juvenile Drug Abuse Fund to the Youth Drug Abuse Prevention Fund. Public Act 87-772, effective January 1, 1992, created the Drug Treatment Fund. Public Act 87-765, effective January 1, 1992, changed the fund that receives the balance of proceeds from the sale of drug-related property less the costs of proceedings. The Act directed that the receipts be deposited into the Drug Treatment Fund instead of the Common School Fund.

## System for Tracking, Collecting, and Accounting

### **Youth Drug Abuse Prevention Fund**

DASA has not made many efforts in the past to assure that the Circuit Clerks send the appropriate amount of moneys due them because officials did not believe it was possible for them to find out about the moneys. However, beginning in Fiscal Year 1993, DASA will annually send confirmation letters to Circuit Clerks to determine if they sent DASA the appropriate amount and to assure the remittance of receipts in a timely manner. DASA should be commended for establishing procedures to monitor the collection and timely remittance of drug receipts as recommended by a prior Auditor General compliance audit. Future compliance audits will test to assure that the procedures are followed.

DASA does not perform any kind of trend analyses to determine if amounts received are appropriate or that ties amounts received to county data, drug convictions, etc. In 1985, or soon after the creation of the Juvenile Drug Abuse Fund, DASA carried out an education program for the courts that, according to an agency official, was not successful. Agency officials were not sure if the program was done for all counties and did not have any information on the education program.

DASA has no way of knowing when it should receive money from the Circuit Clerks. DASA does not do anything to collect money from the Circuit Clerks; officials just wait for the payments to arrive. Sometimes DASA is given actual arrest records with checks, but not all counties send them. They were not sure about the names of the counties that send detail with the checks. DASA reconciles its records to Comptroller's reports on a monthly basis. If their records do not reconcile, officials notify the Comptroller of the differences.

## **Drug Treatment Fund**

The State Treasurer started depositing receipts into the Drug Treatment Fund in March 1992. DASA prepares an internal report on receipts from information sent by the State Treasurer.

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### **Findings**

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The OAG compliance audit for Fiscal Years 1990 and 1991 determined that DASA lacked procedures for monitoring Youth Drug Abuse Prevention Fund revenues. The audit found that DASA did not have policies and procedures in place to ensure that all revenues due to the Youth Drug Abuse Prevention Fund from fines, assessed pursuant to the Unified Code of Corrections for drug related offenses, were received.

## DEPARTMENT OF CONSERVATION

The Department of Conservation deposits receipts from Circuit Clerks in six funds. The Department of Conservation deposits funds in the first, the Wildlife and Fish Fund, for violations of the Wildlife Code (520 ILCS 5/1.1 *et seq.*) and the Fish and Aquatic Life Code (515 ILCS 5/1-1 *et seq.*). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$221,863
FY92 receipts:	\$223,710

The second fund is the State Parks Fund. All income from properties under the jurisdiction of the Department of Conservation, except income realized from wildlife, forestry, or fisheries areas, is paid into the State Parks Fund. However, income realized from violations of the State Parks Act (20 ILCS 835/0.01 *et seq.*) and other State and local laws, and resulting from actions of local law enforcement personnel may be retained by the county or municipality where the violation occurred. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$61,039
FY92 receipts:	\$58,612

The third fund is the State Boating Act Fund. Funds are deposited for violations of the Boat Registration and Safety Act (625 ILCS 45/1-1 *et seq.*) and the Snowmobile Registration and Safety Act (625 ILCS 40/1-1 *et seq.*). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$48,407
FY92 receipts:	\$51,559

The fourth fund is the Illinois Forestry Development Fund. Funds are deposited for violations of the Forest Products Transportation Act (225 ILCS 740/1 *et seq.*) and the Timber Buyers Licensing Act (225 ILCS 735/1 *et seq.*). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$5,743
FY92 receipts:	\$6,750

The fifth fund is the Illinois Non-Game Wildlife Conservation Fund. Funds are deposited for violations of the Illinois Endangered Species Protection Act (520 ILCS 10/1 *et seq.*). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$623
FY92 receipts:	\$500

The sixth fund is the General Revenue Fund. On occasion, Conservation officers issue citations for conservation offenses and upon further investigation, issue tickets for other State violations. Periodically Circuit Clerks remit these fines to the Department of Conservation, even though the county may be entitled to these monies. The Department of Conservation deposits these fines in the General Revenue Fund because they are not a result of conservation offenses. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$12,269
FY92 receipts:	\$9,142

#### Changes Since Fiscal Year 1991

The Watercraft and Snowmobiles - Registration and Safety Act (P.A. 87-1109), effective January 1, 1993, amended the Boat Registration and Safety Act (625 ILCS 45/10-1) by allowing revenue from fines from citations written by a county sheriff or a deputy be deposited in a fund in the county where the citation was written.

#### System for Tracking, Collecting, and Accounting

When a Conservation Police Officer writes a citation, the "disposition" and "complaint" copies of the citation are sent to the Circuit Clerk. The "agency" copy is forwarded to the Department of Conservation's Division of Law Enforcement. Law Enforcement Division staff enter citation information into the Traffic Information and Planning System (TIPS) and check all citations to ensure remittance within 48 hours of issue.

Circuit Clerks send checks and "disposition" copies of citations to the Law Enforcement Division. Staff match the "disposition" and "agency" copies, stamp the fund name on each copy, and enter the amount of the fine into the TIPS. Staff send checks, "disposition" copies of citations, and transmittal forms to Agency Accounting.

Agency Accounting staff audit the checks, "disposition" copies, and transmittal forms. Staff prepare a clearing account sheet and send it along with the checks to the Treasurer. The Treasurer's Office sends back a ledger sheet and draft for deposit for each fund. A Comptroller's Deposit Form is prepared and sent with the draft to the Comptroller.

Every quarter the Law Enforcement Division receives a report from TIPS of all citations outstanding six months or more. Law Enforcement staff send a copy of the TIPS report to appropriate Circuit Clerks inquiring about current court action. A staff member calls Clerks or sends additional letters if there is no response.

The Department creates accounts receivable when a "disposition" copy of a citation is sent without a check. The fine amount listed on the "disposition" copy of the citation becomes the receivable amount. Accounts receivable are also created when a violator pays a fine by installment payments.

No trend analysis has been performed to determine if amounts received are appropriate. However, a Department of Conservation official indicated that staff examine quarterly accounts receivable to look for irregularities.

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#### Matter for Consideration

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Illinois statutes direct Circuit Clerks to remit monies to the Department of Conservation for only the Wildlife and Fish Fund. No mention is made of the Department's role in the deposit process for the Illinois Forestry Development, Illinois Non-Game Wildlife Conservation, State Boating Act, and State Parks Funds. (See **Matter for Consideration at the end of Chapter Two.**)

## DEPARTMENT OF PROFESSIONAL REGULATION

The Department of Professional Regulation has receipts from Circuit Clerks in one fund. The Professional Regulation Evidence Fund can receive fines collected by Circuit Clerks for the unlawful practice of dentistry, nursing, optometry, physical therapy, and other professions regulated by the Department. The receipts from Circuit Clerks are sent directly to the Department. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$0
FY92 receipts:	\$219

### Changes Since Fiscal Year 1991

There have been no changes in the statutes governing the Professional Regulation Evidence Fund since Fiscal Year 1991.

### System for Tracking, Collecting, and Accounting

The Professional Regulation Evidence Fund has had only two receipts from Circuit Clerks since its creation in late Fiscal Year 1990. For this reason, the Department has no system to track, collect, and account for money received from Circuit Clerks. With only two receipts in over two years, the costs far outweigh the benefits of having a system. Agency officials were able to provide adequate documentation of receipts from Circuit Clerks.



## DEPARTMENT OF PUBLIC AID

The Department of Public Aid has receipts from Circuit Clerks in three funds. The first, the Child Support Enforcement Trust Fund, receives child support payments collected from Circuit Clerks. Public Aid receives two types of child support payments: 1) payments attributable to Aid for Dependent Children (AFDC) cases and 2) payments attributable to non-AFDC cases. Child Support payments attributable to AFDC cases are treated as reimbursements of money paid to recipients that was originally expended for AFDC assistance. The reimbursements come from responsible relatives who are ordered by the court to pay child support. Public Aid acts as a conduit for non-AFDC payments because, in most cases, they are received by Public Aid and forwarded on to the custodial parents.

The receipts are sent directly from the Circuit Clerks to Public Aid. Receipts as reported by the Division of Child Support Enforcement (DCSE) for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$74,442,119
FY92 receipts:	\$83,785,802

The receipt figures do not include non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents. The amounts received by Circuit Clerks involved in the direct distribution process for Fiscal Years 1991 and 1992 were \$68.1 and \$74.2 million, respectively. Receipts reported by DCSE differ from the \$73.9 and \$85.7 million reported by the Bureau of Fiscal Operations (BFO) and reconciled to Comptroller records in Fiscal Years 1991 and 1992. We chose to present DCSE figures since its receipts can be broken down by county and BFO's cannot.

The second fund is the Public Assistance Recoveries Trust Fund which receives collections, recoveries, and refunds collected from Circuit Clerks that are not specifically identified with the Child Support Enforcement Trust Fund. Public Aid can receive the following from Circuit Clerks: 1) recoveries from liens on real property of recipients; 2) excess assistance recoveries from recipients; 3) food stamp recoveries; 4) recoveries from personal injury suits involving recipients; and 5) recoveries from estates of deceased recipients.

The receipts are sent directly from the Circuit Clerks to Public Aid. Officials were unable to identify the two or three receipts from Circuit Clerks out of the approximately 300,000 receipt transactions a year for the fund. Public Aid was also unable to develop a reasonable estimate for the receipts since a recovery might vary from \$150 to \$10,000 or more. Comptroller records did not offer any assistance as receipts

are not reported by source. Thus, receipts for this fund for Fiscal Years 1991 and 1992 are not available.

The third fund is the Domestic Violence Shelter & Service Fund which receives domestic violence fines collected from Circuit Clerks. Public Aid should receive \$9 for the plea of guilty, stipulation of facts, or finding of guilty resulting in a judgment of conviction or order of supervision for the offense of domestic battery. The fine is \$10, but Circuit Clerks are allowed to retain ten percent of the fine to cover administrative and enforcement costs. Public Aid should receive \$100 for the plea of guilty, no contest, or conviction for an act of domestic violence provided the offender and victim are family members. The receipts are sent directly to the State Treasurer. Receipts for this fund for Fiscal Year 1992 are listed below:

FY91 receipts:	\$0
FY92 receipts:	\$3,532

#### Changes Since Fiscal Year 1991

Public Act 86-1184, effective October 1, 1990, required Circuit Clerks to transmit child support payments to Public Aid within four working days of receipt to insure that funds are available for immediate distribution by Public Aid to the custodial parents.

Public Acts 87-480 and 87-791, effective January 1, 1992, created two laws that directed that fines for domestic battery and domestic violence be deposited into the Domestic Violence Shelter & Service Fund. Public Act 87-1070, effective September 13, 1992, required that 100 percent of child pornography fines greater than \$10,000 be deposited into the Child Sexual Abuse Fund. Public Act 87-791, which created the domestic violence fine, included child pornography as an act of domestic violence. Public Act 87-1072, effective January 1, 1993, required that, for an act of sexual assault when the offender and victim are family members, 1/2 of the domestic violence fine be deposited into the Domestic Violence Shelter & Service Fund and the other 1/2 of the fine be deposited into the Sexual Assault Services Fund. The Act describes which acts of domestic violence are considered to be acts of sexual assault.

#### System for Tracking, Collecting, and Accounting

##### **Child Support Enforcement Trust Fund**

Public Aid is in the process of installing a new computer system upgrading the Family Support Information System. The Circuit Clerks will have terminals at their offices and will be directly inputting payment and court order information. This system will assist Public Aid in meeting the federal government's standard time frame for payment turnaround.

Public Aid does not know whether it will be getting any money for a case until money is received, but it creates an accounts receivable file for every client. Receivables are established for each responsible relative based on the terms of the court order. If the order states monthly, then a monthly receivable is set up. The system continually updates each period. Receivables are not projected into the future as the terms of the order may be modified. Receivables are established for both AFDC and non-AFDC receipts in the same manner.

Public Aid tries to: 1) locate the responsible relative; 2) get the relative to pay; and 3) collect through income withholding if the relative has a job or by attaching IRS refunds, etc. For Illinois downstate counties, monthly billing statements are issued automatically indicating charges for current and/or arrearage amounts owing.

BFO reconciles monthly what is posted in the computer to what is logged in. BFO also reconciles the receipts to the Comptroller's records. DCSE reconciles individual accounts. If any errors are found, BFO analyzes internal reports and notifies the Comptroller.

#### **Public Assistance Recoveries Trust Fund**

Public Aid does not track or monitor receipts from Circuit Clerks as it receives only two or three recovery checks a year. These items are considered insignificant compared to the 300,000 fund transactions processed each year.

The Bureau of Collections establishes a lien whenever Public Aid gives cash assistance to someone and that person owns real estate. Public Aid also files a lien against the estate of an aged person with medical assistance but no grant when the person dies. Public Aid may be one of many lien holders. The amount of money received is influenced by many factors: 1) death; 2) probate process; and 3) State's level of priority. Money may be paid directly by an heir or the estate attorney; thus, no money would flow through the Circuit Clerks.

A receivable cannot be established as the tracking is through the lien. BFO maintains a vendor file of receipts. The system is geared to client payments; in other words, the system is client-based and not vendor-based. There is no summary detail prepared for receipts through Circuit Clerks.

## **Domestic Violence Shelter & Service Fund**

Public Aid first learns that a check has been received from a Circuit Clerk when a notice is received from the State Treasurer that money has been deposited into the fund. Public Aid receives no information as to the purpose of the fines. Thus, there is no way to determine whether Circuit Clerks are assessing the fines properly. Many people charged with either of the two offenses are indigent so the Circuit Clerk may not be able to collect the whole amount. The domestic battery fine is collected from the amount remaining after all other costs, fees, and penalties have been collected. Some Circuit Clerks are not keeping the ten percent of the domestic battery fine allowed by statute.

The first receipts for the fund were received in March 1992. A Public Aid official stated that many State's Attorneys and Judges are not aware of the domestic violence/battery law. Cook County is one example. This conclusion is further substantiated by the fact that only 17 counties submitted receipts in Fiscal Year 1992. Sixteen counties have submitted receipts in Fiscal Year 1993 as of September 1992. The Legislation Committee of the Domestic Violence Advisory Council is attempting to find ways to improve the collection efforts.

The Department does not establish receivables for the fund as there is no way to know that money will be coming. The Division of Family Support Services records revenue on a spreadsheet by county and month and notifies BFO for recording into the fund ledger. Some counties send one check a month to the State Treasurer and others send more. BFO examines deposit reports from the State Treasurer. BFO reconciles its records with the Comptroller's reports monthly and notifies the Comptroller of any discrepancies.

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### Findings

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For the Child Support Enforcement Trust Fund, the Department of Public Aid should develop a reporting mechanism that accurately presents receipts by county from Circuit Clerks and reconciles to the Bureau of Fiscal Operations receipt records in total. (See Recommendation Number Four in Chapter Three.)

## DEPARTMENT OF STATE POLICE

The Department of State Police deposits receipts from Circuit Clerks in five funds. The first, the Road Fund, receives money for violations of Section 15-111 of the Illinois Vehicle Code (625 ILCS 5/15-111). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$4,518,491
FY92 receipts:	\$4,943,608

The second fund is the Drug Traffic Prevention Fund. Funds are deposited for violations of the Cannabis Control Act (720 ILCS 550/1 *et seq.*), the Illinois Controlled Substances Act (720 ILCS 570/100 *et seq.*), and the Drug Paraphernalia Control Act (720 ILCS 600/1 *et seq.*). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$207,469
FY92 receipts:	\$239,671

The third fund is the State Crime Laboratory Fund. Funds are deposited for violations of the Cannabis Control Act and the Illinois Controlled Substances Act if analysis was performed by a State Police laboratory. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$16,174
FY92 receipts:	\$67,082

The fourth fund is the General Revenue Fund. This fund receives money when individuals are convicted of violations like damage to officers' possessions or theft of Public Aid vouchers and are also ordered to pay restitution by the Judge. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$13,174
FY92 receipts:	\$24,508

The Department of State Police also deposits receipts from Circuit Clerks in the Illinois State Toll Highway Revenue Fund for the Illinois State Toll Highway Authority. This fund receives money for violations of Section 15-111 of the Illinois Vehicle Code that occur on Illinois toll highways. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$271,198
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FY92 receipts:

\$293,837

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Changes Since Fiscal Year 1991

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Public Act 87-754, effective September 29, 1991, repealed the Steroid Control Act and effectively merged that Act into the Illinois Food, Drug, and Cosmetic Act (410 ILCS 620/1 *et seq.*), the Illinois Controlled Substances Act, and the Illinois Alcoholism and Other Drug Dependency Act (20 ILCS 305/1-101 *et seq.*).

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System for Tracking, Collecting, and Accounting

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The five funds fit into two distinct groups. The first group includes the Road Fund and the Illinois State Toll Highway Revenue Fund. Truck Weighing Inspectors or State Troopers issue citations to drivers for violations of Section 15-111 of the Illinois Vehicle Code. The second group includes the three remaining funds: the Drug Traffic Prevention Fund, the State Crime Laboratory Fund, and the General Revenue Fund. Citations are not issued for violations in these cases.

**Road Fund and Illinois State Toll Highway Revenue Fund**

Citation information is entered into the Traffic Information and Planning System (TIPS) after citations have been issued. After a case has been adjudicated, the Management Information Bureau receives the disposition copy of the citation and a court register along with the fine money from the Circuit Clerk. The court register is compared with the disposition copies of the citations. The disposition information is then entered on TIPS.

Annually, the Management Information Bureau creates listings of all citations for which disposition copies have not been received. An officer may be sent to Circuit Clerks' offices to determine the status of citations. The Management Information Bureau also creates a report detailing all dispositions for which no fine money has been received. On a quarterly basis, the Bureau sends each Circuit Clerk a copy listing its respective dispositions and a letter requesting information regarding the payment status.

A State Police official told us that the Management Information Bureau and the Bureau of Fiscal Management are meeting to establish accounts receivable, develop aging schedules, and determine fine delinquency criteria for the Road Fund and the Illinois State Toll Highway Revenue Fund.

## Other Funds

The Department of State Police is generally not aware when it should receive money from Circuit Clerks for deposit into the Drug Traffic Prevention, the State Crime Laboratory, and the General Revenue Funds. Occasionally, the Bureau of Fiscal Management will receive copies of court orders or notes from field offices regarding fines to be received for these funds.

The Bureau creates an account receivable for a fine if it is aware that the fine has not been paid in full. Accounts receivable are only created for the Drug Traffic Prevention and General Revenue Funds. However, Circuit Clerks do not always send the Bureau enough information to determine whether the payment received is the total amount of the assessed fine. Once the Bureau has created an account receivable, if the receivable becomes delinquent, officials will contact the Circuit Clerk to request information regarding the status of the account. No trend analysis is performed by the Department.

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## Findings

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The OAG compliance audit for Fiscal Years 1991 and 1992 determined that State Police performed inadequate tracking of crime laboratory analysis fees. The audit found that State Police had not established adequate procedures to track fees generated by crime laboratory analysis services to ensure all fees to the Department are being remitted or are remitted on a timely basis.

The Illinois Vehicle Code (625 ILCS 5/16-105) requires that fines for overweight violations on toll highways be paid to the Authority for deposit in the Illinois State Toll Highway Revenue Fund. The Department of State Police should work with the Illinois State Toll Highway Authority in directing Circuit Clerks to pay fines and penalties for violations of overweight and overload limits to the Illinois State Toll Highway Authority for deposit with the State Treasurer in the Illinois State Toll Highway Revenue Fund. (See Recommendation Number Two in Chapter Three.)

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Matter for Consideration

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Statutes do not specify what State agency should receive money from Circuit Clerks for the Drug Traffic Prevention, the State Crime Laboratory, and the General Revenue Funds. Of the funds tracked by the Department of State Police, Illinois statutes direct Circuit Clerks to remit monies to State Police for only the Road Fund. It would be easier for Circuit Clerks if statutes were consistent on where they should send the money that they collect for the State. For example, collections could be sent to the State Treasurer. (See Matter for Consideration at the end of Chapter Two.)



## **LOCAL GOVERNMENTAL LAW ENFORCEMENT OFFICERS TRAINING BOARD**

The Local Governmental Law Enforcement Officers Training Board (Police Training Board) has receipts from Circuit Clerks in one fund. The Traffic and Criminal Conviction Surcharge Fund (TCCSF) receives money when the following occur for criminal and traffic offenses: a guilty plea, a guilty finding, supervision, and probation.

Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$8,438,316
FY92 receipts:	\$8,355,619

### Changes Since Fiscal Year 1991

Statutes that influence the TCCSF assessments have changed two times since Fiscal Year 1991. Before 1992, assessments were based on an additional \$4 for every \$40 of fine. Public Act 87-670, effective January 1, 1992, created a formula which distributes assessments that relate to traffic violations. All counties are subject to this statute, except that counties with a population under 2,000,000 may, by ordinance, elect not to be subject to this statute. In Fiscal Year 1992, only six Circuit Clerks submitted funds to the State Treasurer to be distributed using this formula.

This formula distributes portions of the assessed fine to local entities and the State. Of the 12 percent going to the State, 1/2 is to be distributed to the TCCSF. Public Act 87-1229, effective January 1, 1993, changed the portion going to the State to 16.825 percent and the TCCSF's share of that to 5.052/17 for gross fine amounts of \$55 or more.

### System for Tracking, Collecting, and Accounting

Circuit Clerks send checks and transmittal letters for the TCCSF to the State Treasurer. A draft for deposit and a Comptroller's Deposit Form (C-64) are prepared and submitted to the Comptroller. Documentation is sent to Board staff at the Police Training Board office in Springfield.

The accountant records the amounts received from each county in a Receipts Ledger by county and month. At the end of the month Board staff reconcile the ledger to the 633 report from the Comptroller's Office.

The Police Training Board has no way of knowing that the TCCSF is to be receiving money. No notification is received prior to the receipt of documentation from the State Treasurer. There are no procedures to determine that counties are submitting the proper amounts.

The Police Training Board hired an accounting firm to conduct 13 reviews of the Traffic and Criminal Conviction Surcharge Fund receipts for 12 Circuit Clerks' offices. In 12 of the 13 reviews, the auditors found that the Traffic and Criminal Conviction Surcharge was improperly assessed. The auditors cited misinterpretation of the statute as the reason for the errors. In addition, two fiscal impact reports for the Surcharge were done by the same firm.

A Police Training Board official indicated that analysis is performed to determine if counties remit each month. A spreadsheet detailing receipts by month and county was provided. However, the Police Training Board did not document the use of any type of analysis to determine whether the amounts remitted are reasonable. They also did not document that analysis was performed which would tie receipts to some indicator. Although the Board does some monitoring, they have not established a formal monitoring process to determine if individual Circuit Clerk remittances are reasonable.

Agency officials have addressed the Circuit Clerk's annual conference, worked with the Attorney General and the Administrative Office of the Illinois Courts, and have corresponded with some Judges and Circuit Clerks about proper assessment for the Traffic and Criminal Conviction Surcharge Fund.

Because the Police Training Board has no way of knowing what is due, accounts receivable are not established. Reconciliations are performed on a monthly basis with CUSAS reports. The Police Training Board relies on documentation supplied by the State Treasurer to assure that revenue is correctly recorded. This documentation is reviewed by the fiscal officer, accountant, and account technician.

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### Findings

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The OAG compliance audit for Fiscal Years 1991 and 1992 determined that the Police Training Board had inadequate procedures for monitoring revenues. The audit found that the Board did not adequately monitor surcharge fees received from Circuit Clerks to determine if they were properly assessed, collected, and remitted timely to the State Treasurer, did not have formal procedures for analyzing receipts and investigating unusual trends, and did not require counties to submit, directly to the Board, a report of the amount of funds remitted to the State Treasurer during the preceding calendar year.

The Police Training Board should have procedures to monitor receipts from Circuit Clerks. These procedures should include, at a minimum: Circuit Clerk notification of missed or late monthly payments, analysis of receipts, investigation of unusual amounts and trends, and on-site reviews. (See Recommendation Number Six in Chapter Three.)

## STATE BOARD OF EDUCATION

The State Board of Education has receipts from Circuit Clerks in one fund. The Drivers Education Fund receives fines collected from Circuit Clerks for the conviction of an offense, or the forfeiture of bail for failure to appear in connection with an offense, reportable to the Secretary of State under subdivision (a) 2 of Section 6-204 of the Illinois Vehicle Code (625 ILCS 5/16-104A). Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$4,810,351
FY92 receipts:	\$4,170,198

### Changes Since Fiscal Year 1991

Statutes that influence Drivers Education Fund assessments have changed twice since Fiscal Year 1991. Before 1992, assessments were based on an additional \$4 for every \$40 of fine. Public Act 87-670, effective January 1, 1992, created a formula which distributes assessments for three funds that relate to traffic violations. All counties are subject to this statute, except that counties with a population under 2,000,000 may, by ordinance, elect not to be subject to this statute. In Fiscal Year 1992, only six counties submitted funds to the State Treasurer to be distributed using this formula.

This formula distributes portions of the assessed fine to local entities and the State. Of the 12 percent portion going to the State, 1/3 is to be distributed to the Drivers Education Fund. Public Act 87-1229, effective January 1, 1993, changed the portion going to the State to 16.825 percent and the Drivers Education Fund's share of that to 3/17 for gross fine amounts of \$55 or more.

### System for Tracking, Collecting, and Accounting

The State Board of Education (SBE) does not keep track of any information about the receipts that come from Circuit Clerks. SBE does not track revenue that flows into the Drivers Education Fund. In order to monitor receipts, SBE would have to use data from the State Treasurer.

The Secretary of State receives the Deposit Listings and Receipt Deposit Transmittals from the State Treasurer. They prepare receipt logs based on the information received from the State Treasurer. However, the Secretary of State has no responsibility or motivation to monitor the receipts since it does not spend them. The

Secretary of State's process of logging Circuit Clerk receipts would be unnecessary if the SBE received the deposit information from the State Treasurer and monitored the receipts.

The SBE is voucher-oriented in its operations; it vouchers only what is available in the fund balance at a particular time. When it appeared that the funds available from the Drivers Education Fund would come up short in Fiscal Year 1992, SBE changed the vouchering system to correspond with the arrival of receipts.

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### Findings

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The State Board of Education should receive deposit information from the State Treasurer. The State Board of Education should monitor the receipts to ensure that Circuit Clerks remit monies to the State Treasurer at least once a month and the amounts remitted by the Circuit Clerks are reasonable based on the counties population, prior remittances, and/or conviction information. If remittances from Circuit Clerks are not timely or reasonable, the State Board of Education should contact the Circuit Clerk's office to determine why the remittances are not timely or reasonable. If necessary, the State Board of Education should work with the Administrative Office of the Illinois Courts to advise Circuit Clerks on the proper way to assess and remit these monies. (See **Recommendation Number Three in Chapter Three.**)

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## ILLINOIS STATE TOLL HIGHWAY AUTHORITY

The Department of State Police deposits receipts from Circuit Clerks in the Illinois State Toll Highway Revenue Fund for the Illinois State Toll Highway Authority (Authority). This fund receives money for violations of Section 15-111 of the Illinois Vehicle Code (625 ILCS 5/15-111) that occur on Illinois toll highways. An accountant from the Fiscal Management Bureau at the Department of State Police sends a copy of the checks received and other deposit documentation to the Authority. The Authority uses this information to update its accounts receivable records. Receipts for this fund for Fiscal Years 1991 and 1992 are listed below:

FY91 receipts:	\$271,198
FY92 receipts:	\$293,837

### Changes Since Fiscal Year 1991

There have been no changes in the statutes governing the Illinois State Toll Highway Revenue Fund since Fiscal Year 1991.

### System for Tracking, Collecting, and Accounting

The Authority has tried to work with the Circuit Clerks and collect monies due. The Authority has not been very successful in working with the courts and has rarely been successful making adjustments for outstanding tickets. The Authority has no formal correspondence which would indicate that officials have contacted the Circuit Clerks about proper methods of assessing and collecting. However, officials do have some brief notes which demonstrate that attempts were made.

The Authority does not perform any kind of analysis that ties the amounts received to some indicator (i.e. population, crime rates, traffic convictions).

## Findings

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The OAG compliance audit for 1990 determined that the Authority was not receiving outstanding overweight and overload limit fines and penalties in a timely manner. The audit found that the Authority's fines receivable balance has been increasing by a significant amount each year.

The Illinois Vehicle Code (625 ILCS 5/16-105) requires that fines for overweight violations on toll highways be paid to the Authority for deposit in the Illinois State Toll Highway Revenue Fund. The Authority should work with the Department of State Police in directing Circuit Clerks to pay fines and penalties for violations of overweight and overload limits to the Authority for deposit with the State Treasurer in the Illinois State Toll Highway Revenue Fund.

**(See Recommendation Number Two in Chapter Three.)**

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**APPENDIX D**

**STATE AGENCY RECEIPTS COLLECTED THROUGH  
CIRCUIT CLERKS BY FUND AND COUNTY  
STATE FISCAL YEARS 1991 AND 1992**

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**APPENDIX D**  
**STATE AGENCY RECEIPTS COLLECTED THROUGH**  
**CIRCUIT CLERKS BY FUND AND COUNTY**

State Fiscal Years 1991 and 1992

Appendix D presents State agency receipts collected through Circuit Clerks by fund and county for Fiscal Years 1991 and 1992. We compiled the receipts from agency records. Two funds, the Drug Treatment and Domestic Violence Shelter and Service Funds, are not listed for Fiscal Year 1991 because the Drug Treatment Fund was not created until Fiscal Year 1992 and the Domestic Violence Shelter and Service Fund did not have any statutes directing money to be deposited into it in Fiscal Year 1991.

The six funds of the Department of Conservation that receive money through Circuit Clerks are presented as total Conservation funds because agency records identified receipts by county but did not delineate receipts by the particular fund.

Note: The receipts of the Child Support Enforcement Trust Fund shown in this appendix include non-Aid to Families with Dependent Children payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents. The Department of Public Aid's records only identified receipts by county with these direct distribution payments. Receipts reported in the Digest and Chapter One do not include the amounts distributed directly by Circuit Clerks.

**Appendix D - State Fiscal Year 1991 County & Fund Totals Summary**  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS**

Adams	\$726,778	Knox	\$867,070	Washington	\$131,453
Alexander	\$210,355	Lake	\$5,446,579	Wayne	\$139,028
Bond	\$120,593	LaSalle	\$1,115,691	White	\$179,352
Boone	\$407,089	Lawrence	\$121,237	Whiteside	\$636,982
Brown	\$74,310	Lee	\$313,857	Will	\$4,438,617
Bureau	\$315,896	Livingston	\$253,088	Williamson	\$684,366
Calhoun	\$28,201	Logan	\$466,253	Winnebago	\$3,072,414
Carroll	\$136,054	Macon	\$2,678,798	Woodford	\$238,537
Cass	\$179,592	Macoupin	\$548,375	Unknown	\$204,967
Champaign	\$2,220,247	Madison	\$4,122,872		
Christian	\$346,263	Marion	\$720,174	<b>Fund</b>	<b>Total</b>
Clark	\$367,253	Marshall	\$117,786	Youth Drug	
Clay	\$123,686	Mason	\$238,532	Abuse Prevention	\$372,246
Clinton	\$238,555	Massac	\$198,105		
Coles	\$302,304	McDonough	\$339,356	Violent Crime Victims	
Cook	\$95,016,627	McHenry	\$1,093,357	Assistance	\$3,965,890
Crawford	\$140,894	McLean	\$1,271,329		
Cumberland	\$70,756	Menard	\$104,312	Conservation	\$349,944
DeKalb	\$446,712	Mercer	\$145,119		
DeWitt	\$126,745	Monroe	\$86,776	Traffic & Criminal Conviction	
Douglas	\$170,304	Montgomery	\$411,404	Surcharge	\$8,438,316
DuPage	\$7,007,173	Morgan	\$342,689		
Edgar	\$184,022	Moultrie	\$95,059	Child Support Enforcement	
Edwards	\$47,519	Ogle	\$466,267	Trust *	\$142,510,598
Effingham	\$306,211	Peoria	\$3,133,492		
Fayette	\$303,696	Perry	\$228,635	Drivers Education	\$4,810,351
Ford	\$149,915	Piatt	\$95,886		
Franklin	\$451,393	Pike	\$191,319	Drug Traffic	
Fulton	\$713,980	Pope	\$29,969	Prevention	\$207,469
Gallatin	\$53,892	Pulaski	\$154,772		
Greene	\$115,953	Putnam	\$25,929	General Revenue	\$13,174
Grundy	\$181,053	Randolph	\$310,310		
Hamilton	\$56,643	Richland	\$104,432	Road	\$4,518,491
Hancock	\$156,950	Rock Island	\$2,881,715		
Hardin	\$54,646	Saline	\$289,638	State Crime	
Henderson	\$64,843	Sangamon	\$2,655,601	Laboratory	\$16,174
Henry	\$407,381	Schuyler	\$85,988		
Iroquois	\$369,513	Scott	\$27,196	Mandatory	
Jackson	\$578,345	Shelby	\$103,212	Arbitration	\$2,784,933
Jasper	\$106,781	Stark	\$50,087		
Jefferson	\$370,526	Stephenson	\$538,896	Toll Highway	
Jersey	\$144,958	St. Clair	\$4,981,049	Revenue	\$271,198
JoDaviess	\$123,376	Tazewell	\$1,485,848		
Johnson	\$119,375	Union	\$193,889	<b>Fund &amp; County</b>	
Kane	\$2,780,241	Vermilion	\$1,140,536	<b>Total</b>	<b>\$168,258,784</b>
Kankakee	\$1,099,271	Wabash	\$95,612		
Kendall	\$162,280	Warren	\$285,821		

Source: OAG from Agency Records

Totals may not add due to rounding

Appendix D - State Fiscal Year 1991  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Traffic and										Mandatory Arbitration(3)	Toll Highway Revenue(4)		
		Youth Drug Abuse Prevention	Violent Crime Victims Assistance	Conservation Funds(1)	Criminal Conviction Surcharge	Child Support Enforcement Truck(2)	Drivers Education	Drug Traffic Prevention	General Revenue (State Police)	Road	State Crime Laboratory				
1 Adams	\$726,778	\$4,999	\$34,640	\$6,231	\$62,186	\$562,391	\$46,131	\$9,710	\$440	\$50					
2 Alexander	\$210,355		4,397	2,399	15,057	156,750	10,609	20,094	420						
3 Bond	\$120,593		8,923	1,517	11,795	90,459	7,029	135	600	135					
4 Boone(4)	\$407,069	678	29,075	740	52,522	290,703	25,519	7,311	\$40						
5 Brown	\$74,310	13	5,720	899	6,699	49,923	5,766	5,290							
6 Bureau	\$315,896	7,861	24,016	2,847	46,163	179,162	24,409	23,634	765						
7 Calhoun	\$28,201		5,230	3,446	4,973	10,742	3,676	135							
8 Carroll	\$136,054	473	14,830	7,906	16,733	71,895	15,345	8,679	100						
9 Cass	\$179,592	208	14,257	5,375	13,062	136,616	9,327	260							
10 Champaign	\$2,220,247	3,499	76,050	444	121,185	1,874,352	94,271	48,854	1,215						
11 Christian	\$346,263	215	25,327	2,833	34,453	240,539	25,063	17,713							
12 Clark	\$367,253	1,961	11,013	2,291	43,149	68,953	13,364	226,326	195						
13 Clay	\$123,686	1,075	14,973	295	15,759	74,187	12,926	3,920							
14 Clinton	\$238,555	7,560	23,711	4,532	39,838	133,348	15,865	3,884	350						
15 Coles	\$302,304	1,556	32,232	3,018	45,149	191,129	26,851	2,120							
16 Cook(3)(4)	\$95,016,627	26,882	602,764	2,775	1,397,694	89,029,873	1,040,268	413,268	182	2,336,798					161,748
17 Crawford	\$140,894	56	5,947	864	13,207	110,190	9,094	975	395						
18 Cumberland	\$70,756		4,445	524	11,439	39,972	9,681	4,695							
19 DeKalb(4)	\$446,712		36,081	2,394	82,873	280,350	37,616	7,089	190						119
20 DeWitt	\$126,745		12,911	9,878	19,556	61,879	12,421	10,055	45						
21 Douglas	\$170,304		7,823	198	17,095	117,109	19,883	6,345	345						
22 DuPage(3)(4)	\$7,007,173	141,228	507,453	36	960,226	4,653,462	393,209	87,050	86	217,090					43,221
23 Edgar	\$184,022	600	9,626	1,172	20,822	123,649	6,975	21,177							
24 Edwards	\$47,519	59	1,658	196	4,680	27,840	4,580	8,040	50						
25 Effingham	\$306,211	203	39,787	1,172	53,660	174,954	33,386	2,390	51						
26 Fayette	\$303,696	1,764	9,730	3,069	34,654	120,491	17,636	114,639							

(1) Agency records identified receipts by county but did not delineate by fund.  
 (3) Five counties participate in the Mandatory Arbitration program.

(2) Agency records included non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents.  
 (4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Source: OAG from Agency Records

Note: Totals may not add due to rounding.

Appendix D - State Fiscal Year 1991  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Youth Drug Abuse Prevention		Violent Crime Victims Assistance		Conservation Funds(1)		Traffic and Criminal Conviction Surcharge		Child Support Enforcement Trust(2)		Drivers Education		Drug Traffic Prevention		General Revenue (State Police)		Road	State Crime Laboratory	Mandatory Arbitration(3)	Toll Highway Revenue(4)
		Prevention	Abuse	Assistance	Crime	Funds(1)	Conviction	Enforcement	Trust(2)	Education	Prevention	State Police									
27 Ford	\$149,915	1,250	14,231	15	22,018	94,128	18,273											20,180	204		
28 Franklin	\$451,393	1,061	13,010	4,652	30,779	355,327	25,855							325				5,362	360		
29 Fulton	\$713,980	123	21,953	4,445	36,706	628,043	16,989							13				6,645			
30 Gallatin	\$53,892	13	3,627	674	6,191	32,496	4,234											1,218			
31 Greene	\$115,953		3,463	1,220	5,846	99,254	4,932														
32 Grundy	\$181,053	2,415	1,974	6,724	39,360	111,921	18,660														
33 Hamilton	\$56,643		1,731	435	4,636	44,543	1,596											3,702			
34 Hancock	\$156,950	38	9,444	4,385	15,024	110,561	9,278											8,130	90		
35 Hardin	\$54,646	13	832	291	2,117	47,670	1,329											2,395			
36 Henderson	\$64,843	113	6,119	1,624	9,078	41,707	5,098											825			
37 Henry	\$407,381	770	11,635	1,341	26,012	334,542	8,726							1,193				23,162			
38 Iroquois	\$369,513	1,289	10,996	3,362	42,132	196,993	33,229											81,486			
39 Jackson	\$578,345	4,775	54,116	4,555	64,096	398,188	49,225							50				3,339			
40 Jasper	\$106,781	761	11,168	1,826	15,098	59,235	9,472											9,221			
41 Jefferson	\$370,526	742	15,338	3,269	29,343	288,351	19,455							1,929				12,080			
42 Jersey	\$144,938	946	18,924	5,120	25,020	74,945	10,106											9,897			
43 JoDavies	\$123,376	3,880	18,387	8,061	29,250	37,913	13,195							4,245				6,945	90		
44 Johnson	\$119,375	625	13,541	9,152	20,923	55,023	9,537							4,545				5,380	399		
45 Kane(4)	\$2,780,241	7,438	181,623	1,592	354,052	1,837,590	324,484							947				42,191	505		29,820
46 Kankakee	\$1,099,271	2,680	39,536	5,396	49,750	941,551	54,340											5,818			
47 Kendall	\$162,280	334	15,199	3,446	39,484	77,596	21,321							11				4,840			
48 Knox	\$867,070		35,166	2,003	50,509	740,452	33,222							484				4,918	315		
49 Lake(3)(4)	\$5,446,579	13,402	405,489	27,626	644,387	3,820,888	206,589							2,283				151,940	1,020	140,375	32,531
50 LaSalle	\$1,115,691	5,980	30,625	11,862	83,563	867,395	72,521							6,194				37,551			
51 Lawrence	\$121,237	178	7,187	750	12,660	75,249	10,572											14,641			
52 Lee(4)	\$313,857	1,463	36,208	1,040	50,514	177,493	26,813							2,021				18,215			0

(1) Agency records identified receipts by county but did not delineate by fund.  
(3) Five counties participate in the Mandatory Arbitration program.

(2) Agency records included non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents.  
(4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Source: OAG from Agency Records

Note: Totals may not add due to rounding.

Appendix D - State Fiscal Year 1991  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Youth Drug Abuse		Violent Crime		Conservation		Traffic and Criminal		Child Support		Drivers Education		Drug Traffic Prevention		General Revenue (State Police)		Road	State Crime Laboratory	Mandatory Arbitration(3)	Toll Highway Revenue(4)	
		Prevention	Assistance	Victims	Assistance	Fund(1)	Conviction	Enforcement	Trust(2)	Education	Prevention	Revenue	Conviction	Surcharge	Trust(2)	Education	Prevention					Revenue
53 Livingston	\$253,088	2,717	13,076	1,355	40,672	153,710	23,292	4,662	11,605													
54 Logan	\$466,253	2,201	28,748	1,638	56,382	335,456	30,466	4,275	7,087													
55 Macon	\$2,678,798	5,764	76,129	2,444	126,419	2,357,139	68,665	446	41,037													
56 Macoupin	\$548,375		26,871	1,880	52,356	433,676	30,820	1,896	2,773													
57 Madison	\$4,122,872		79,151	6,818	297,939	3,377,324	105,279	4,865	250,296													
58 Marion	\$720,174	1,806	41,944	1,471	51,044	571,816	47,557	1,896	2,640													
59 Marshall	\$117,786		6,562	745	9,642	89,951	10,886															
60 Mason	\$238,532	983	8,703	2,638	18,849	178,011	13,544		15,705													
61 Massac	\$198,105	4,851	12,236	1,548	18,733	137,206	14,610	5,790	3,071													
62 McDonough	\$339,356	3,477	22,744	5,388	32,655	255,566	15,504	697	3,130													
63 McHenry(3)(4)	\$1,093,357	13,492	114,009	7,543	268,536	523,378	82,661	1,608	58,808													
64 McLean	\$1,271,329	8,464	111,694	2,766	212,931	501,057	110,908	10,651	312,505													
65 Menard	\$104,312	158	5,635	881	6,861	84,066	4,992	720	4,636													
66 Mercer	\$145,119		6,433	2,922	8,998	120,315	1,814															
67 Monroe	\$86,776	618	8,367	818	13,648	53,349	9,776															
68 Montgomery	\$411,404	25	22,149	2,852	53,325	202,317	33,306	85	97,249													
69 Morgan	\$342,689	413	25,455	2,483	35,067	256,923	17,524	476	2,988													
70 Moultrie	\$95,059	406	6,160	6,859	17,170	49,014	14,051		1,400													
71 Ogle(4)	\$466,267	865	29,469	5,655	52,960	318,615	27,960	147	30,461													
72 Peoria	\$3,133,492	6,608	55,415	7,849	91,015	2,858,986	53,745	2,975	55,391													
73 Perry	\$228,635	9,576	16,921	2,141	35,023	131,526	11,116		22,332													
74 Piatt	\$95,886		6,563	396	10,404	68,441	7,132	35	2,805													
75 Pike	\$191,319		11,645	3,457	17,421	122,125	9,329	1,335	25,962													
76 Pope	\$29,969		2,937	706	4,035	18,639	2,594	594	465													
77 Pulaski	\$154,772		3,688	1,334	26,589	101,749	21,412															
78 Putnam	\$25,929		1,894	1,415	6,640	12,507	3,308		165													

(1) Agency records identified receipts by county but did not delineate by fund.

(3) Five counties participate in the Mandatory Arbitration program.

Source: OAG from Agency Records

(2) Agency records included non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parent.

(4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Note: Totals may not add due to rounding.

Appendix D - State Fiscal Year 1991  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Youth Drug Abuse Prevention			Violent Crimes Victims Assistance		Conservation Funds(1)			Traffic and Criminal Conviction Surcharge			Child Support Enforcement Trust(2)		Drivers Education		Drug Traffic Prevention		General Revenue (State Police)		Road	State Crime Laboratory	Mandatory Arbitration(3)	Toll Highway Revenue(4)	
		1,603	35	6,305	819	23,454	8,807	5,715	23,931	236,927	16,633	836	1,212	836	105	516,653	2,079	1,230	81,056	8,203					2,675
79 Randolph	\$310,310	1,603	35	6,305	819	23,454	8,807	5,715	23,931	236,927	16,633	836	1,212	836	105	516,653	2,079	1,230	81,056	8,203	2,675				
80 Richland	\$104,432	35	35	6,305	819	8,807	532	15,041	15,041	61,242	11,274	105	7,350	105	43										
81 Rock Island	\$2,881,715	6,305	11,218	15,133	21,157	11,218	15,133	239,584	239,584	1,984,874	105,670	20,802	4,173	20,802	546										
82 Saline	\$289,638	819	21,157	1,063	21,157	21,157	1,063	27,662	27,662	218,874	14,640	3,734	4,173	3,734	582										
83 Sangamon	\$2,655,601	1,071	76,870	3,005	1,071	76,870	3,005	149,183	149,183	2,196,696	126,373	20,802	81,056	20,802	546										
84 Schuyler	\$85,988	45	5,607	4,110	45	5,607	4,110	9,365	9,365	50,698	3,642	3,734	8,203	3,734	582										
85 Scott	\$27,196		1,688	243		1,688	243	3,867	3,867	16,346	2,378		2,675												
86 Shelby	\$103,212	296	14,141	9,233	296	14,141	9,233	15,662	15,662	54,903	8,837	60		60											
87 Stark	\$30,087		2,245	2,006		2,245	2,006	3,209	3,209	39,944	2,684			2,684											
88 Stephenson	\$538,896	2,480	36,891	2,143	2,480	36,891	2,143	67,781	67,781	356,561	35,843	4,418	32,504	4,418	275										
89 St. Clair	\$4,981,049	13,323	147,201	3,474	13,323	147,201	3,474	248,117	248,117	3,996,830	217,641	65,815	287,797	65,815	650										
90 Tazewell	\$1,485,848	1,423	32,805	5,204	1,423	32,805	5,204	162,512	162,512	1,192,873	46,072	117	44,842	117											
91 Union	\$193,889	331	12,171	4,291	331	12,171	4,291	22,120	22,120	96,591	13,885	106	44,394	106											
92 Vermilion	\$1,140,536		94,528	6,783		94,528	6,783	97,137	97,137	835,321	77,630	28,937		77,630											
93 Wabash	\$95,612	335	10,279	452	335	10,279	452	11,080	11,080	58,414	8,606	136	6,130	136	180										
94 Warren	\$285,821	1,320	17,143	482	1,320	17,143	482	22,306	22,306	221,761	13,781		8,718		310										
95 Washington	\$131,453	1,109	8,332	907	1,109	8,332	907	16,197	16,197	85,621	8,672	1,787	8,828	1,787											
96 Wayne	\$139,028	1,133	7,750	1,249	1,133	7,750	1,249	17,175	17,175	81,939	15,118	7,847	6,817	7,847											
97 White	\$179,352		7,250	1,559		7,250	1,559	17,626	17,626	121,733	12,316	148	18,675	148	45										
98 Whiteside	\$656,982	16,205	22,915	2,551	16,205	22,915	2,551	70,071	70,071	459,082	31,336	1,590	32,400	1,590	854										
99 Will(4)	\$4,438,617	6,964	85	6,350	6,964	85	6,350	424,566	424,566	3,175,124	126,898	938	697,693	938											
100 Williamson	\$684,366	1,452	15,076	3,831	1,452	15,076	3,831	62,038	62,038	440,608	22,811	1,743	135,063	1,743	1,744										
101 Winnebago(3)(4)	\$3,072,414		83,224	10,949		83,224	10,949	253,787	253,787	2,433,630	159,551	103	57,391	103											
102 Woodford	\$238,537		15,897	320		15,897	320	39,763	39,763	156,068	23,820		2,580		90										
Unknown	\$204,967	-1		64	-1		64			204,905															
<b>TOTAL</b>	<b>\$168,258,784</b>	<b>\$372,246</b>	<b>\$3,965,890</b>	<b>\$349,944</b>	<b>\$8,438,316</b>	<b>\$142,510,598</b>	<b>\$4,810,351</b>	<b>\$207,469</b>	<b>\$13,174</b>	<b>\$4,518,491</b>	<b>\$16,174</b>	<b>\$2,784,933</b>	<b>\$271,198</b>	<b>\$207,469</b>	<b>\$13,174</b>	<b>\$4,518,491</b>	<b>\$16,174</b>	<b>\$2,784,933</b>	<b>\$271,198</b>	<b>\$16,174</b>	<b>\$2,784,933</b>	<b>\$271,198</b>	<b>\$2,784,933</b>	<b>\$271,198</b>	

(1) Agency records identified receipts by county but did not delineate by fund.  
 (3) Five counties participate in the Mandatory Arbitration program.  
 (4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Source: OAG from Agency Records

Note: Totals may not add due to rounding.

**Appendix D - State Fiscal Year 1992 County & Fund Totals Summary**  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS**

Adams	\$834,428	Knox	\$1,109,324	Washington	\$125,829
Alexander	\$229,670	Lake	\$5,867,679	Wayne	\$135,914
Bond	\$139,403	LaSalle	\$1,346,115	White	\$209,901
Boone	\$547,519	Lawrence	\$126,349	Whiteside	\$821,997
Brown	\$87,560	Lee	\$394,768	Will	\$5,252,085
Bureau	\$405,828	Livingston	\$286,924	Williamson	\$911,796
Calhoun	\$29,893	Logan	\$508,771	Winnebago	\$3,495,575
Carroll	\$169,659	Macon	\$3,095,232	Woodford	\$300,665
Cass	\$216,466	Macoupin	\$602,878	Unknown	\$90,999
Champaign	\$2,478,893	Madison	\$4,624,845		
Christian	\$505,188	Marion	\$833,044	<b>Fund</b>	<b>Total</b>
Clark	\$348,006	Marshall	\$154,890	Drug Treatment	\$23,509
Clay	\$168,415	Mason	\$277,899	Youth Drug	
Clinton	\$230,052	Massac	\$219,900	Abuse Prevention	\$261,898
Coles	\$370,516	McDonough	\$371,702	Violent Crime Victims	
Cook	\$100,307,233	McHenry	\$1,246,198	Assistance	\$4,144,547
Crawford	\$166,433	McLean	\$1,474,505	Conservation	\$350,273
Cumberland	\$80,744	Menard	\$134,471	Traffic & Criminal Conviction	
DeKalb	\$558,760	Mercer	\$193,550	Surcharge	\$8,355,619
DeWitt	\$156,415	Monroe	\$128,132	Professional Regulation	
Douglas	\$196,184	Montgomery	\$455,354	Evidence	\$219
DuPage	\$7,486,937	Morgan	\$386,077	Child Support Enforcement	
Edgar	\$215,507	Moultrie	\$97,243	Trust *	\$157,959,883
Edwards	\$56,464	Ogle	\$469,033	Domestic Violence Shelter	
Effingham	\$371,471	Peoria	\$3,518,977	& Service	\$3,532
Fayette	\$379,498	Perry	\$249,559	Drivers Education	\$4,170,198
Ford	\$158,378	Piatt	\$108,463	Drug Traffic	
Franklin	\$578,249	Pike	\$230,754	Prevention	\$239,671
Fulton	\$748,705	Pope	\$42,922	General Revenue	\$24,508
Gallatin	\$63,594	Pulaski	\$203,019	Road	\$4,943,608
Greene	\$173,612	Putnam	\$28,603	State Crime	
Grundy	\$220,330	Randolph	\$356,447	Laboratory	\$67,082
Hamilton	\$55,855	Richland	\$127,258	Mandatory	
Hancock	\$159,783	Rock Island	\$3,171,614	Arbitration	\$3,408,309
Hardin	\$67,718	Saline	\$289,841	Toll Highway	
Henderson	\$71,546	Sangamon	\$3,234,524	Revenue	<u>\$293,837</u>
Henry	\$497,998	Schuyler	\$82,626		
Iroquois	\$409,581	Scott	\$51,970	<b>Fund &amp; County</b>	
Jackson	\$657,249	Shelby	\$143,926	<b>Total</b>	<b><u>\$184,246,693</u></b>
Jasper	\$104,158	Stark	\$79,205		
Jefferson	\$510,886	Stephenson	\$655,901		
Jersey	\$152,908	St. Clair	\$5,885,646		
JoDaviess	\$172,072	Tazewell	\$1,828,487		
Johnson	\$154,946	Union	\$221,377		
Kane	\$3,345,259	Vermilion	\$1,182,293		
Kankakee	\$1,191,899	Wabash	\$116,938		
Kendall	\$165,902	Warren	\$288,926		

Source: OAG from Agency Records

Totals may not add due to rounding

Appendix D -- State Fiscal Year 1992  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Drug Treatment	Youth Drug Abuse Prevention	Violent Crime Victims Assistance	Conservation Funds(1)	Traffic and Criminal			Professional Regulation Evidence	Child Support Enforcement Trust(2)	Domestic Violence Shelter and Service	Drivers Education	Drug Traffic Prevention	General Revenue (State Police)	State Crime Laboratory		Mandatory Arbitration(3)	Toll Highway Revenue(4)
						Conviction Surcharge	Conviction	Surcharge							Road	Arbitration(3)		
1 Adams	\$834,428	\$687	\$3,984	\$41,362	\$5,464	\$70,330	\$650,022	\$44,543	\$183	\$17,305	\$548							
2 Alexander	\$229,670		4,796	16,683	2,806	192,797	10,409	95	36	2,049								
3 Bond	\$139,403		68	9,087	1,047	111,824	5,796	219	180	640								
4 Boone(4)	\$547,519		179	27,575	664	437,835	26,546	585	0	3,692								
5 Brown	\$87,560		13	3,907	3,383	7,801	63,215	6,187	90	2,965								
6 Bureau	\$405,828	900	16,696	23,389	1,814	45,279	238,045	21,421	19,652	36,787	1,845							
7 Calhoun	\$29,893			5,316	2,570	9,458	3,812			2,747								
8 Carroll	\$169,659		214	13,055	2,988	111,788	13,528			12,723								
9 Cass	\$216,466			11,187	3,661	10,578	183,001	8,039										
10 Champaign	\$2,478,893		2,893	70,003	502	100,462	2,202,744	72,031	251	26,320	2,937							
11 Christian	\$505,188	188	252	31,415	2,385	42,468	371,702	33,693	15	23,072								
12 Clark	\$348,006		1,955	11,455	3,481	43,244	72,218	12,485	530	202,370	270							
13 Clay	\$168,415		2,240	15,968	220	16,920	101,737	12,457	6,760	10,814								
14 Clinton	\$230,052		4,293	17,433	2,791	35,948	148,615	15,580	2,742	1,385	1,264							
15 Coles	\$370,516		997	36,092	5,607	47,519	249,876	28,913		1,463	50							
16 Cook(3)(4)	\$100,307,233		13,667	679,384	9,187	1,333,316	93,799,337	578,915	165	706,744	1,160	2,962,327	222,531					
17 Crawford	\$166,433		91	6,377	1,142	14,316	133,071	9,543	274	735	884							
18 Cumberland	\$80,744			5,755	865	12,913	46,369	11,600		3,242								
19 DeKalb(4)	\$558,760		640	32,278	1,451	70,722	398,914	46,142	331	7,563	720							
20 DeWitt	\$156,415		31	12,062	10,525	17,544	101,326	9,372		5,555								
21 Douglas	\$196,184			11,354	582	10,788	139,962	22,902	838	8,848	910							
22 DuPage(3)(4)	\$7,486,937		24,781	486,136	53	913,273	5,416,157	380,995	1,365	50,278	49	177,985	31,262					
23 Edgar	\$215,507		1,119	9,986	1,273	20,939	153,262	6,498		22,386	45							
24 Edwards	\$56,464		116	2,200	670	4,578	31,851	4,655	814	11,580								
25 Effingham	\$371,471	200	22	43,162	731	52,438	234,158	34,536	66	5,805	253							
26 Fayette	\$379,498	937	10,119	10,340	1,404	36,498	172,872	17,990	643	127,315	1,022							

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(3) Five counties participate in the Mandatory Arbitration program.  
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Source: OAG from Agency Records

Note: Totals may not add due to rounding.



Appendix D - State Fiscal Year 1992  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Youth Drug Abuse Prevention		Violent Crime Victims Assistance		Conservation Funds(1)		Traffic and Criminal Justice			Domestic Violence			Drug Traffic Prevention (State Police)	General Revenue (State Police)	Road Laboratory	State Crime Arbitration(3)	Mandatory Toll Highway Revenue(4)
		Drug Treatment	Prevention	Abuse Prevention	Violent Crime Assistance	Funds(1)	Conservation Funds(1)	Conviction Surcharge	Professional Regulation Evidence	Child Support Enforcement Trust(2)	Violence Shelter and Service	Education	Drivers Education					
27 Ford	\$158,378			14,151	796	18,903	108,005	16,523										
28 Franklin	\$578,249	2,108	2,108	12,240	6,370	30,107	471,701	23,400	2,568	373	28,545	838						
29 Fulton	\$748,705	200	202	25,335	5,261	31,936	654,657	14,334	11		15,189	1,415						
30 Gallatin	\$63,594		4	2,926	3,804	5,464	42,712	3,188			705							
31 Greene	\$173,612			3,605	1,943	4,711	158,440	4,208										
32 Grundy	\$220,330	1,064	1,064	4,426	5,600	49,629	138,366	21,245										
33 Hamilton	\$55,855	333	333	2,507	1,037	5,544	42,168	1,295			2,972							
34 Hancock	\$159,783	1,370	1,370	12,017	2,893	16,962	112,304	9,458			810							
35 Hardin	\$67,718	28	28	1,664	373	3,011	60,290	1,608			745							
36 Henderson	\$71,546	209	209	6,712	3,018	9,762	46,899	4,847			100							
37 Henry	\$497,998	6,368	6,368	10,380	2,134	25,892	415,204	7,639	15,111		15,225	45						
38 Iroquois	\$409,581	1,200	1,200	25,122	2,950	37,778	242,912	29,437			70,136	45						
39 Jackson	\$657,249	1,422	1,422	52,828	5,236	64,460	476,327	49,262	300		7,314							
40 Jasper	\$104,138	811	811	12,965	1,090	14,979	62,596	8,478			3,240							
41 Jefferson	\$510,886	1,193	1,193	14,112	5,318	25,616	434,898	21,036	350	695	7,668							
42 Jersey	\$152,908	974	974	17,679	3,936	23,981	87,745	9,392			9,200							
43 Jo Daviess	\$172,072	1,063	1,063	28,195	5,900	38,536	73,554	17,032	2,813	50	4,910							
44 Johnson	\$154,946	156	156	15,970	8,507	24,288	79,544	10,270	8,319	915	6,977							
45 Kane(4)	\$3,345,259	4,965	4,965	180,792	1,466	320,280	2,490,805	256,472	2,395		62,583	2,165						23,334
46 Kankakee	\$1,191,899	1,917	2,202	36,644	4,829	61,491	1,018,295	53,389			12,496	636						
47 Kendall	\$165,902	240	240	14,877	2,274	40,271	85,670	19,146	138		3,286							
48 Knox	\$1,109,324	547		39,092	2,197	58,367	968,597	29,534	616		8,010	1,879						
49 Lake(3)(4)	\$5,867,679	12,236	12,236	367,263	22,861	573,018	4,405,070	173,385	3,568		156,917	880						4,756
50 LaSalle	\$1,346,115	23,092	23,092	32,731	9,682	91,564	1,031,780	69,989	35,433		51,744							
51 Lawrence	\$126,349	253	253	7,875	1,558	12,000	84,779	9,599			10,240	45						
52 Lee(4)	\$394,768	959	959	39,105	1,462	60,834	205,841	30,825	723		55,006							0

(1) Agency records identified receipts by county but did not delineate by fund.  
(2) Agency records included non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents.  
(3) Five counties participate in the Mandatory Arbitration program.  
(4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Source: OAG from Agency Records

Note: Totals may not add due to rounding.

Appendix D - State Fiscal Year 1992  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Drug Treatment	Youth Drug Abuse Prevention	Violent Crime Victims Assistance	Conservation Funds(1)	Traffic and Criminal			Professional Regulation Evidence	Child Support Enforcement Trust(2)	Domestic Violence Shelter and Service	Drivers Education	Drug Traffic Prevention	General Revenue (State Police)	Road Laboratory	State Crime Arbitration(3)	Mandatory Arbitration(3)	Toll Highway Revenue(4)
						Conviction Surcharges	Conviction	Child Support										
53 Livingston	\$286,924		832	19,721	3,172	45,158	183,524	29,643	635	4,141	100							
54 Logan	\$508,771		2,746	25,298	1,085	43,235	400,788	20,464	8,191	6,920	45							
55 Macon	\$3,095,232		4,412	76,788	4,386	117,757	2,780,378	59,677	971	48,844	1,819							
56 Macoupin	\$602,878	200		26,339	1,397	37,658	503,796	30,056		3,414								
57 Madison	\$4,624,845	5,455		116,908	6,299	260,970	3,917,921	76,267	19,316	530	450							
58 Marion	\$833,044	144	2,939	49,274	3,520	49,966	666,133	53,566	2,041	1,064	90							
59 Marshall	\$154,890			5,659	1,365	10,835	122,069	9,788										
60 Mason	\$277,899		226	10,206	2,527	23,302	207,985	18,553										
61 Massac	\$219,900		1,259	11,261	1,572	17,633	171,678	14,559	718	1,050	170							
62 McDonough	\$371,702		496	23,992	2,767	30,014	296,269	12,321	142	5,177	415							
63 McHenry(3)(4)	\$1,246,198		7,292	123,794	5,452	286,110	613,640	75,569	953	66,304	5,734						11,954	
64 McLean	\$1,474,505		20,888	122,227	2,149	218,721	642,809	106,252	37,757	45	2,113							
65 Mermod	\$134,471			6,493	506	8,528	111,427	7,517										
66 Mercer	\$193,530		30	7,351	2,501	10,192	167,563	1,939										
67 Monroe	\$128,132		478	10,048	1,314	19,521	77,576	14,388	3,333	1,250	225							
68 Montgomery	\$455,354	285	149	21,227	2,008	53,431	235,770	32,051	174	250	690							
69 Morgan	\$386,077		560	23,870	2,679	30,822	308,684	16,205	417	1,967	480							
70 Moultrie	\$97,243		88	6,091	3,623	14,688	54,557	13,488		393	225							
71 Ogle(4)	\$469,033		326	26,236	3,648	49,820	348,903	24,937	75	14,988								
72 Peoria	\$3,518,977	635	5,694	59,771	10,363	90,302	3,267,037	55,761	744	1,808	4,333							
73 Perry	\$249,559		11,639	11,065	1,369	25,187	173,252	11,413		15,635								
74 Piatt	\$108,463			6,915	864	12,328	73,985	7,976	315	5,770	360							
75 Pike	\$230,754			17,729	4,995	23,025	147,727	12,277	3,256	21,358	387							
76 Pope	\$42,922			3,776	3,024	4,789	28,098	2,985	206		45							
77 Pulaski	\$203,019			5,205	1,666	35,794	130,189	28,045		2,120								
78 Putnam	\$28,603			2,081	1,069	7,360	14,637	3,456										

(1) Agency records identified receipts by county but did not delineate by fund.  
 (3) Five counties participate in the Mandatory Arbitration program.

(2) Agency records included non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents.  
 (4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Source: OAG from Agency Records

Note: Totals may not add due to rounding.

Appendix D - State Fiscal Year 1992  
**RECEIPTS COLLECTED THROUGH CIRCUIT CLERKS BY FUND AND COUNTY**

COUNTY	TOTAL	Youth Drug Abuse Prevention		Violent Crime Victims Assistance		Conservation Funds(1)		Traffic and Criminal Conviction Surcharge		Professional Regulation Evidence		Child Support Enforcement Trust(2)		Domestic Violence Shelter and Service		Drivers Education		Drug Traffic Prevention (State Police)		General Revenue (State Police)		Road Laboratory		State Crime Arbitration(3)		Toll Highway Revenue(4)				
		Drug Treatment	Prevention	Abuse	Prevention	Assistance	Funds(1)	Conviction	Surcharge	Regulation	Evidence	Child Support	Enforcement	Trust(2)	Domestic	Violence	Shelter	and Service	Education	Prevention	State Police	Road	Laboratory	Arbitration(3)	Toll Highway	Revenue(4)				
79 Randolph	\$356,447		1,368	28,624	4,521	31,013	273,039	17,180	702																					
80 Richland	\$127,258		583	10,551	670	19,443	80,945	11,175	3,079																					
81 Rock Island	\$3,171,614	3,045	4,408	13,721	6,578	270,491	2,234,349	123,435	231																					
82 Saline	\$289,841		277	21,696	767	24,121	224,023	16,840	813																					
83 Sangamon	\$3,234,524		2,769	83,411	3,467	195,251	2,579,040	140,791	7,834																					
84 Schuyler	\$82,626			5,340	5,202	8,315	58,244	3,714	39																					
85 Scott	\$51,970			2,700	402	4,450	34,698	2,183																						
86 Shelby	\$143,926	241	478	17,525	21,495	18,071	74,978	10,887	253																					
87 Stark	\$79,205		2,898	4,782	1,388	6,213	57,802	3,192																						
88 Stephenson	\$655,901		917	32,257	1,324	62,059	502,877	33,974	390																					
89 St. Clair	\$5,885,646		7,348	170,811	2,154	305,448	4,869,225	182,057	18,389																					
90 Tazewell	\$1,828,487		10,650	50,811	6,499	118,976	1,538,069	42,415	776																					
91 Union	\$221,377		527	14,857	7,950	21,665	149,664	17,363	527																					
92 Vermilion	\$1,182,293			73,567	6,079	82,294	930,180	63,881	26,292																					
93 Wabash	\$116,938	1,700	212	14,709	730	13,343	69,693	9,521	871																					
94 Warren	\$288,926		782	20,064	761	22,332	223,174	13,246	168																					
95 Washington	\$125,829		373	7,142	304	12,799	93,361	7,360	4,490																					
96 Wayne	\$135,914	300	39	8,118	2,139	16,960	88,662	15,038	273																					
97 White	\$209,901			9,799	2,117	24,621	135,668	13,646	238																					
98 Whiteside	\$821,997	1,886	7,508	21,360	1,932	69,292	640,625	38,410	1,310																					
99 Will(4)	\$5,252,085	200	10,460	68	4,496	478,012	3,913,447	121,819	15,237																					
100 Williamson	\$911,796		584	15,463	4,841	74,541	570,798	24,963	1,897																					
101 Winnebago(3)(4)	\$3,495,575	3,843	2,223	75,912	8,050	253,180	2,881,096	161,122	3,615																					
102 Woodford	\$300,665		621	19,451	999	39,282	207,450	23,306	90																					
Unknown	\$90,999				-72		91,071																							
<b>TOTAL</b>	<b>\$184,246,693</b>	<b>\$23,509</b>	<b>\$261,898</b>	<b>\$4,144,347</b>	<b>\$350,273</b>	<b>\$8,355,619</b>	<b>\$157,959,883</b>	<b>\$4,170,198</b>	<b>\$239,671</b>	<b>\$34,508</b>	<b>\$4,943,608</b>	<b>\$67,082</b>	<b>\$3,408,309</b>	<b>\$293,837</b>	<b>\$3,570</b>	<b>810</b>	<b>\$184,246,693</b>	<b>\$23,509</b>	<b>\$261,898</b>	<b>\$4,144,347</b>	<b>\$350,273</b>	<b>\$8,355,619</b>	<b>\$157,959,883</b>	<b>\$4,170,198</b>	<b>\$239,671</b>	<b>\$34,508</b>	<b>\$4,943,608</b>	<b>\$67,082</b>	<b>\$3,408,309</b>	<b>\$293,837</b>

(1) Agency records identified receipts by county but did not delineate by fund.  
(3) Five counties participate in the Mandatory Arbitration program.

Source: OAG from Agency Records

(2) Agency records included non-AFDC payments that Circuit Clerks collected from the responsible relatives and sent directly to the custodial parents.  
(4) Eleven counties have roads belonging to the Illinois Toll Highway Authority.

Note: Totals may not add due to rounding.



**APPENDIX E**

**SURVEY OF OTHER STATES**



## APPENDIX E SURVEY OF OTHER STATES

### METHODOLOGY

As part of this audit we conducted a telephone survey of 13 other states' systems of assessing, collecting, and remitting money collected by the courts. States were selected for the survey primarily using two criteria. First, all states bordering Illinois were selected. Second, states demographically similar to Illinois were selected. Three states, Alaska, Hawaii, and South Carolina, were added on the recommendation of the Director of the Administrative Office of the Illinois Courts.

The survey was conducted between December of 1992 and February of 1993. Survey questions and responses are shown on the following pages in text and exhibits. Representatives of the following states responded to the survey.

Alaska  
California  
Florida  
Hawaii  
Indiana  
Iowa  
Kentucky  
Missouri  
New York  
Ohio  
South Carolina  
Texas  
Wisconsin

## QUESTIONS AND RESULTS

### **Who is responsible for collecting fees and fines assessed by the courts of origin?**

*Clerk of the Court of Origin (76.9%)* - The clerk is responsible for collecting fees and fines assessed by the court in ten of the thirteen states.

*Judge (7.7%)* - New York is the only state where the judge is ultimately responsible for fee and fine collection.

*Agencies (7.7%)* - Hawaii does not have one individual agency responsible for collection of fees and fines. Two agencies, the Traffic Violations Bureau (non-judicial) and the Fiscal Operations Counter (judicial), are ultimately responsible for fee and fine collection.

*Unclear (7.7%)* - Fee and fine collection is performed by the "court" and the "county" in California, but it is unclear which official is ultimately responsible.

### **Are clerks of the court of origin (clerks) considered to be state or county officials?**

*State Officials (38.5%)* - Alaska, Hawaii, Iowa, Kentucky, and Missouri clerks, or employees, are considered to be state officials.

*County Officials (38.5%)* - Florida, Indiana, South Carolina, Texas, and Wisconsin clerks, or employees, are considered to be county officials.

*Neither (15.4%)* - California and New York clerks are neither state nor county officials. California clerks are "county court officials", while New York clerks are municipal employees.

*Mix (7.7%)* - Ohio clerks may be county officials, municipal officials, or a "judicial official".

**Are clerks' salaries paid by the state, county, or both?**

*State (38.5%)* - Alaska, Hawaii, Iowa, Kentucky, and Missouri clerks, or employees, are paid directly, or indirectly, by the state.

*County (38.5%)* - Florida, Indiana, South Carolina, Texas, and Wisconsin clerks, or employees, are paid by each county.

*Both (7.7%)* - California clerks are paid by both the state and the county.

*Neither (7.7%)* - New York clerks are paid by each municipality.

*Mix (7.7%)* - Ohio clerks are paid by each county or municipality.

**Are assessed fees or costs included in or added to fines?**

*Added to Fines (84.6%)* - Clerks in eleven of the thirteen states add assessed fees, or costs, to fines.

*Both (7.7%)* - Florida has some fees or costs that are included in fines and others that are added to fines.

*Neither (7.7%)* - Alaska has no additional fees.

**Is there a control entity that provides administrative guidance to all clerks?**

*Judicial/Administrative (69.2%)* - Representatives of nine of the thirteen states indicated that administrative guidance is provided by a judicial/administrative agency. Many are divisions of state Supreme Courts, while others are separate administrative agencies.

*State Auditor (7.7%)* - Ohio's Auditor of State's Office provides administrative guidance to clerks.

*State Comptroller (7.7%)* - The State Comptroller gives administrative guidance in fee collection in Texas.

*Multiple Agencies (7.7%)* - In Indiana, State Court Administration and the State Board of Accounts provide administrative guidance.

*Debate (7.7%)* - Legal Counsel for Florida's Supreme Court contends that the court's responsibility lies only in assessment of fines and fees. The Florida Auditor General argues that individual agencies and the Supreme Court are responsible for giving guidance to court clerks.

**Are guidelines for fine/fee assessment provided for by the state constitution, state statutes, or the state Supreme Court?**

*Statute (92.3%)* - Guidelines are provided for in statute in 12 of 13 states.

*Agency (7.7%)* - The South Carolina State Court Administrator's Office provides informal guidelines to clerks in the form of a semi-annual 40 page memo.

**Are statutes concerning requirements for fine/fee assessment consolidated?**

*Consolidated (38.5%)* - Alaska, Hawaii, Kentucky, New York, and Ohio have consolidated statutes concerning requirements for fine/fee assessment.

*Not Consolidated (61.5%)* - California, Florida, Indiana, Iowa, Missouri, South Carolina, Texas, and Wisconsin do not have consolidated statutes.

**Do fees, fines, surcharges, etc. go to one general fund or to separate funds?**

*General Fund (23.1%)* - Clerks in three states, Alaska, Kentucky and New York, remit fees, fines, and surcharges to a general fund. Clerks in Alaska and Kentucky remit to a General Revenue Fund, while clerks in New York remit to the Justice Court Fund.

*Separate Funds (76.9%)* - Clerks in the remaining 10 states remit fees, fines, and surcharges to two or more separate funds.

### EXHIBIT E-1

**What are the penalties for failure to pay fines or fees?**

Alaska	No penalties
California	<ul style="list-style-type: none"> <li>▪ Hold on Drivers License and registration</li> <li>▪ Additional late charge of 50% of fine</li> <li>▪ Possible warrant for arrest</li> </ul>
Florida	Range from no penalty to incarceration
Hawaii	Additional monetary assessments for summons and warrants
Indiana	Possible loss of Drivers License
Iowa	No monetary penalties
Kentucky	<ul style="list-style-type: none"> <li>▪ Additional fines</li> <li>▪ Possible incarceration</li> <li>▪ Changed sentence</li> </ul>
Missouri	Possible incarceration
New York	<ul style="list-style-type: none"> <li>▪ No penalties</li> <li>▪ Possible withdrawal of plea</li> </ul>
Ohio	No monetary penalties
South Carolina	<ul style="list-style-type: none"> <li>▪ No monetary penalties</li> <li>▪ Potential for bench warrant</li> </ul>
Texas	<ul style="list-style-type: none"> <li>▪ Possible issue of warrant</li> <li>▪ Fine payment may be condition of parole</li> </ul>
Wisconsin	<ul style="list-style-type: none"> <li>▪ Possible suspension of Drivers License</li> <li>▪ Fee to reinstate Drivers License</li> </ul>

Source: OAG Survey of Other States



**May clerks assess fees or surcharges not specifically assessed by a judge?**

*No (53.8%)* - Alaska, Florida, Hawaii, Iowa, Kentucky, Missouri, and Texas clerks may not assess fees not specifically assessed by a judge.

*Yes (30.8%)* - California, Indiana, New York, and South Carolina clerks may assess fees not specifically assessed by a judge.

*No, but Yes (15.4%)* - Representatives of two states, Ohio and Wisconsin, speculated that clerks are assessing fees not specifically assessed by a judge, although statutorily they may not.

**Are there guidelines on how to divide fines and fees paid between appropriate agencies if a judge assesses only a partial fine, or if a defendant makes partial payments?**

*Yes (46.2%)* - California, Hawaii, Indiana, Kentucky, Ohio, and Wisconsin have such guidelines.

*No (30.8%)* - Florida, Missouri, South Carolina, and Texas either have none or their representative was unaware of such guidelines.

*Not Applicable (15.4%)* - Guidelines are not needed in Alaska and New York, as there is only one fund.

*No Answer (7.7%)* - Iowa's representative did not comment.

**EXHIBIT E-2**

**Are State monies remitted to individual agencies or to the State Treasurer?**

Alaska	State Treasurer
California	State Treasurer
Florida	Individual State agencies
Hawaii	Finance Director's Office
Indiana	State Auditor
Iowa	Judicial Department of the Supreme Court
Kentucky	Kentucky Revenue Cabinet
Missouri	Department of Revenue
New York	Comptroller's Office
Ohio	State Treasurer, State Highway Patrol, and Board of Pharmacy
South Carolina	State Treasurer, State Court Administrator's Office, and two individual agencies
Texas	State Comptroller
Wisconsin	State Treasurer

Source: OAG Survey of Other States

**Who collects unpaid fines and fees?**

*Clerks (23.1%)* - Clerks in Missouri and Wisconsin collect unpaid fines and fees. In South Carolina some Clerks of the Court pursue unpaid fines and fees.

*Clerk/Another Entity (38.5%)* - In California, Florida, Indiana, Kentucky, and Texas clerks and another entity collect fines and fees.

*Court/Another Entity (23.1%)* - In Hawaii, New York, and Ohio the court and another entity collect unpaid fines and fees.

*Other (15.4%)* - Alaska's Attorney General is responsible for collection of unpaid fines, fees, and surcharges. In Iowa the county attorney is responsible for collection.

**EXHIBIT E-3**

**Who is responsible for assuring that State monies are remitted to the appropriate agencies?**

Alaska	Administrative Division of the Alaska Court System
California	State Controller
Florida	No formal entity
Hawaii	Fiscal Administration Office of the Judiciary
Indiana	State Board of Accounts and Attorney General
Iowa	Judicial Department of the Supreme Court
Kentucky	Administrative Office of the Courts
Missouri	The courts
New York	Comptroller
Ohio	Auditor of State's Office
South Carolina	No formal entity
Texas	No formal entity
Wisconsin	No formal entity

Source: OAG Survey of Other States

**Are there guidelines to follow for collection of unpaid fines, fees, and surcharges?**

*Yes (38.5%)* - Alaska, Iowa, Kentucky, New York, and Ohio have guidelines.

*No (15.4%)* - Missouri and South Carolina do not have guidelines.

*Other (7.7%)* - In Wisconsin, each county has its own procedures.

*No Comment (30.8%)* - Representatives of California, Florida, Hawaii, and Texas did not comment.

*Not Aware (7.7%)* - Representatives of Indiana were not aware of any guidelines.

**Where does the clerk hold state monies that have been collected?**

*Bank Account (76.9%)* - Clerks hold state monies collected in bank accounts in ten of the thirteen states.

*County Treasurer (15.4%)* - The county treasurer holds state monies in California and Texas.

*Not Held (7.7%)* - Most state monies are remitted daily to the state in Alaska.

**Are state monies being remitted to the appropriate state agencies?**

*Yes (92.3%)* - Representatives of twelve of the states felt that with little or no exception, state monies are being remitted to the appropriate agencies.

*No Comment (7.7%)* - New York's representative did not comment.

**How often are collected state monies remitted to appropriate state agencies?**

*Monthly (76.9%)* - State monies are remitted monthly in ten of the states. Most Circuit Clerks remit monthly in Florida.

*Daily (7.7%)* - Most Clerks in Alaska remit state monies daily.

*Weekly (7.7%)* - State monies collected in Hawaii are remitted weekly.

*Every 6 Months (7.7%)* - Clerks in Indiana remit collected state monies to the State Auditor every 6 months.

**EXHIBIT E-4**

**Who audits the courts of origin, or the clerks? How often are they audited?  
In what detail are they audited?**

	<b>Who audits?</b>	<b>How often?</b>	<b>In what detail?</b>
Alaska	The Administrative Office of the Courts (AoC) and the Legislative Auditor (LA)	AoC Every two years	AoC Financial
		LA Every three to four years	LA Financial and compliance
California	County Auditor (CA) or contract auditor and the State Controller (SC)	CA Every two years	CA Compliance
		SC Every three years	SC Compliance
Florida	County audit by private CPA firm	Annually	State compliance
Hawaii	Private CPA firm	Every two years	State compliance
Indiana	State Board of Accounts	Annually	Financial and compliance
Iowa	State Auditor	Annually	Financial and compliance
Kentucky	State Auditor and Internal Audit Division of the Administrative Office of the Courts	Every four to five years	State compliance
Missouri	State Auditor's Office	Every two to five years	State compliance
New York	Comptroller	Random	State compliance
Ohio	Auditor of State's Office or Contract Auditor	Ranges from annually to once every three to four years	Financial and compliance
South Carolina	County Board (CB) and some State agencies (SA)	CB Every one to three years	CB Financial
		SA County by county basis	SA State compliance
Texas	State Comptroller	Case by case	State compliance with reference to fee collection
Wisconsin	Private CPA firm	Annually	State Compliance

Source: OAG Survey of Other States

**APPENDIX F**

**AGENCY AND CIRCUIT CLERK RESPONSES**

**NOTE:** Following the responses is one auditor comment. A number for the comment is in the margin of that agency's response.



FEB 1994  
Received  
Auditor General

## Administrative Office of the Illinois Courts

Robert E. Davison  
Director

840 S. Spring Street  
Springfield, IL 62704  
Telephone: (217) 785-2125

February 9, 1994

Honorable William G. Holland  
Auditor General  
State of Illinois  
509 South Sixth Street  
Springfield, Illinois 62701

Dear Mr. Holland:

Thank you for providing the opportunity to submit written comments regarding your "Management Audit of the State's Collection of Money from Circuit Clerks." Please accept the following comments:

(A) Recommendation number one (page 13) in the audit states:

"The Administrative Office of the Illinois Courts should expand guidance and regularly scheduled training for Circuit Clerks and their staffs. Such training should include: interpretation of new laws or changes to existing laws; suggestions for implementing new or changed laws; and an overview of existing laws affecting the collection and remittance of State monies."

Over the past twelve months the Administrative Office has implemented new programs and expanded pre-existing programs which will address many of the concerns set forth in this recommendation.

The Administrative Office conducts annual training seminars for Circuit Clerks, with an expanded seminar every four years for new clerks. In addition to these seminars, the Administrative Office will conduct three one-day training seminars in 1994 concerning the revised Manual on Recordkeeping. This document sets forth the basic filing and bookkeeping procedures for Circuit Clerks. It is believed that the revisions to this manual, and the training concerning these revisions will, in part, enhance the ability of Circuit Clerks to properly collect, transmit, and account for State monies paid through the judicial system as fines, fees, and costs. In addition to these training seminars, Administrative Office personnel attend, present information and answer questions at regional and state-wide meetings conducted by the various Circuit Clerks' associations.

The Administrative Office monitors bills pending in legislature and new laws which effect the judicial system. A synopsis of new Public Acts are furnished to each Chief Circuit Judge. The Public Acts which particularly affect the Circuit Clerks are provided directly to them.

While this process should get new laws into the hands of the Circuit Clerks, it does not resolve all questions concerning interpretation and implementation of the new laws. Statutes may be written in a manner which leaves certain issues, including collection and payment of State monies, open to interpretation. When the Administrative Office is made aware of these issues, every effort is made to provide the Clerks with appropriate guidance. However, this "guidance" is not, and under current constitutional and statutory provision cannot be, conterminous with mandatory instructions.

Circuit Clerks may also seek guidance from, among others, the Attorney General, States Attorneys, Chief Circuit Judges or, in larger counties, attorneys to the Circuit Clerk's staff. The Clerks may, thus, obtain conflicting interpretations and instructions from a number of sources on a single issue, and then be left to choose which interpretation to follow. When the Administrative Office becomes aware of inconsistent interpretations of new laws which cannot be resolved through discussions, the matter is brought to the attention of the legislature - normally by advising the sponsor of the legislation.

The audit also states that the "statutes which establish fees, fines, and surcharges are inconsistent, located in several chapters, and often confusing" (page 9). The Administrative Office initiated a project, about six months ago, which is intended to identify all statutes relating to the collection of fines, fees, and costs. A computerized search of these terms in Illinois statutes reveals that they appear over 9,600 times. This office is attempting to isolate each instance in which these terms appear, determine whether each given statutory reference impacts on a Circuit Clerk's office, and organize the relevant statutory provisions into a functional and usable document.

(B) Recommendation number five (page 35) in the audit states:

"The AOIC should either inform Circuit Clerks that they are required by the Civil Practice Law (735 ILCS 5/2-1004A and 735 ILCS 5/2-1009A; formerly, Ill.Rev.Stat. 1991, ch. 110, pars. 2-1004A and 2-1009A) to send the mandatory arbitration receipts to the State Treasurer for deposit in the Mandatory Arbitration Fund or seek legislation that would require the Circuit Clerks to send the receipts directly to the AOIC."

Mr. Holland  
Page Three . . .

The audit notes that the Administrative Office of the Illinois Courts has developed collection procedures to monitor receipts for the Mandatory Arbitration Funds, (page 35). This procedure, the "Mandatory Arbitration Filing Fee Monthly Collection Procedure", is being revised to provide that the original remittance checks are to be sent by the Circuit Clerks directly to the State Treasurer, and a copy of the checks is to be forwarded to the Administrative Office of the Illinois Courts with the "Mandatory Arbitration Filing Fee Collection Report." This change would implement recommendation number five.

If you are in need of additional information, please let me know.

Sincerely,



Robert E. Davison  
Director

RD/pkr





**ROLAND W. BURRIS**  
ATTORNEY GENERAL  
STATE OF ILLINOIS



January 25, 1994

AUSTIN  
SERIAL  
94 JAN 26 PM 1 02

Mr. Ed Whittrock  
Performance Audit Manager  
Office of the Auditor General  
509 South Sixth Street, Room 151  
Springfield, Illinois 62701-1878

Dear Mr. Whittrock:

The following is our response to the recommendation (#6) made in the management audit of the State's collection of money from Circuit Clerks:

We accept the recommendation. Of the procedures suggested, we note that we have recently begun doing on-site reviews, investigating unusual amounts and trends, and analyzing receipts for reasonableness. Additionally, we are currently identifying a methodology that would allow for reasonable estimations of amounts due from each county, to use as a base line for collections.

We will institute a notification system to clerks of missing payments, based on receipt reports received from the Office of the Comptroller.

Please let me know if you need any further information regarding this report.

Sincerely,

A handwritten signature in black ink, appearing to read "John Crain", written over a large, stylized flourish or scribble.

John Crain  
Director  
Budget and Fiscal Affairs



DAWN CLARK NETSCH

Comptroller  
State of Illinois

201 State House  
Springfield, Illinois 62706  
217/782-6000  
TDD 217/782-1308

State of Illinois Center  
100 West Randolph, Suite 15-500  
Chicago, Illinois 60601  
312/814-2451

January 28, 1994

Mr. Ed Wittrock  
Performance Audit Manager  
Office of the Auditor General  
509 South Sixth Street  
Springfield, Illinois 62701

Dear Mr. Wittrock:

Thank you for the opportunity to review and respond to those portions of your **DRAFT Management Audit of the State's Collection of Money from Circuit Clerks Report** received by the Office of the Comptroller on January 3, 1994.

As I stated during our previous phone conversation concerning these matters, the Office of the Comptroller has not foreseen a need for a formal Exit Conference to discuss the two issues in the Report which relate to this Office (i.e., "Recommendation Number Seven", page 40, and the reference on page 46 to Comptroller's Office responsibilities in regard to county audits). You will recall, however, that I did express this Agency's desire to provide formal written Responses to the noted references. Those Responses are attached.

If you have any questions about the Responses, or if you need any additional information, please call me at (217) 785-1110.

Sincerely,

Ron Omer  
Director, Internal Audit Department

Attachments

cc Comptroller Netsch  
Deputy Comptroller Brock  
Assistant Comptroller Hodge-West  
Jo Ellen Keim  
Kevin Noone  
Sam Stiles

94 JAN 32 AM 9 00  
AUDIT  
SP110

**OFFICE OF THE AUDITOR GENERAL**

**MANAGEMENT AUDIT of the STATE'S COLLECTION of  
MONEY from CIRCUIT CLERKS**

**OFFICE OF THE COMPTROLLER RESPONSES**

**State Accounting Department**

The State Comptroller will contact the ten agencies with receipts from Circuit Clerks and encourage them to establish and use receipt account codes which identify receipts from Circuit Clerks as the receipt source.

Comptroller Draft Response - Comptroller - Page 46

**Local Government Affairs Department**

It is the responsibility of Local Government Affairs Department, Office of the Comptroller, to oversee the collection of county audits. In addition, it is responsible for designing a form on which all counties with populations less than 500,000 submit a financial report (55 ILCS 5/6-31003).

It is the desire of the Office of the Comptroller to establish statewide auditing guidelines for all local governments. These guidelines would include a single audit provision, whereby units of government would include the accounting of all funds.

This department is currently in the process of establishing an Illinois Financial Management Consortium (IFMC) that would have as its mission the development of accounting and audit guidelines for all local governments. In developing these guidelines it is important that we work to establish a consensus among such groups as the Illinois Municipal League, Township Officials of Illinois, and the Illinois Association of Counties.

The Office of the Comptroller has taken the lead in the development of this Consortium and has been joined by the Department of Commerce and Community Affairs' Local Government Management Services division, the University of Illinois' Community Information and Education Systems Program, the Institute of Local Government Affairs at SIU Carbondale, and Western Illinois University's Illinois Institute for Rural Affairs and others.



# Illinois Department of Conservation

LINDSEY TOWER PLAZA • 524 SOUTH SECOND STREET • SPRINGFIELD, ILLINOIS 62701-1767 CHICAGO OFFICE • ROOM 501 • 100 WEST FRANKLIN • CHICAGO, ILLINOIS 60601

Brent Manning, Director      John W. Comerio, Deputy Director      Bruce F. Clay, Assistant Director

94 FEB 1 PM 1 11

January 31, 1994

Mr. Ed Wittrock  
Performance Audit Manager  
Office of the Auditor General  
509 South Sixth Street, Room 151  
Springfield, IL 62701-1878

Dear Mr. Wittrock:

Thank you for giving the Department of Conservation an opportunity to review and comment on the draft report for your audit of the State's collection of money from Circuit Clerks. In your report you recommend that State agencies with receipts from Circuit Clerks should develop procedures to monitor collections made by Circuit Clerks. The Department of Conservation agrees with this recommendation. As confirmed by the discussion in Chapter Three of your report, we already have established procedures to monitor such receipts.

If you need any additional information from the Department to complete your audit, please let me know.

Sincerely,

Bradley W. Hammond  
Chief Internal Auditor

BH/sks  
cc: Brent Manning, Director



## Illinois Department of Public Aid

Jesse B. Harris Building  
100 South Grand Avenue East  
Springfield, Illinois 62762-0001

~~XXXXXXXXXX~~  
~~XXXXXXXXXX~~

Robert W. Wright  
Acting Director

January 28, 1994

Mr. Ed Wittrock  
Office of the Auditor General  
509 South Sixth Street, Room 151  
Springfield, IL 62701-1878

Dear Mr. Wittrock:

Thank you for the opportunity to respond to the Management Audit of the State's Collection of Money from Circuit Clerks.

Response to Recommendation #4:

We agree. The Department is in the process of improving the statewide computer system which will allow the Circuit Clerks to input receipt information directly. This new system will facilitate reporting and reconciliation of Circuit Clerk receipts.

Response to Recommendation #6:

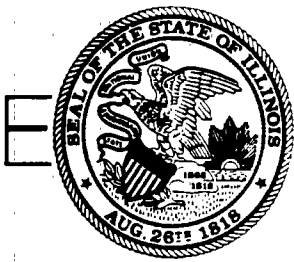
We agree. The new child support computer system will provide the Department with the ability to appropriately monitor collections.

If you have any questions, please contact me.

Sincerely,

James R. Donkin, CIA  
Chief Internal Auditor

JRD:gp



Illinois Local Governmental Law  
Enforcement Officers Training Board

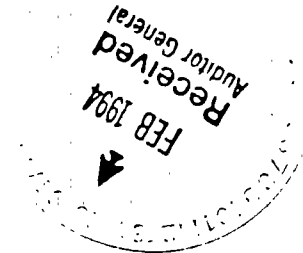
STATE OF ILLINOIS

Jim Edgar, Governor  
Dr. Thomas J. Jurkanin, Executive Director

Phone: 217/782-4540  
FAX: 217/524-5350

February 14, 1994

William G. Holland  
Office of the Auditor General  
509 South Sixth Street, Room 151  
Springfield, Illinois 62701-1878



Attention: Ed Wittrock, Performance Audit Manager

Dear Mr. Wittrock:

This is the official response of the Illinois Local Governmental Law Enforcement Officers Training Board regarding the draft audit report submitted to this office on February 9, 1994 pertaining to the Traffic and Criminal Conviction Surcharge Fund. Although we met and discussed the draft audit for a second time on February 9th, and although you did incorporate some changes, it is our feeling that the report does not accurately reflect the Board's proactive and consistent effort and activities in monitoring the Traffic and Criminal Conviction Surcharge Fund.

At the outset of the project, I informed the Auditor General's office that the Board would be willing to assist in any way possible to enhance the collection of monies into the Fund and I emphasized that we had done much work with the circuit clerks' offices to facilitate effective and responsible collection.

In reviewing the draft report, I notice that the Auditor General's office went into a detailed account to indicate that the Auditor General had no legal authority to audit the circuit clerks. However, the draft audit did not even mention the fact that the Board has no legal responsibility either to audit the circuit clerks. In other words, all of the findings pertaining to the Board and the Board's alleged failure to adequately monitor the circuit clerks' collection performance are premised upon the assumption that the Board has legal authority to conduct an audit of the circuit clerks' offices and a responsibility to verify that the circuit clerks are correctly collecting the Surcharge Funds. Although the Board has no legal responsibility to audit the circuit clerks, we have voluntarily accepted a responsibility to review such collections and in fact, have worked diligently through the conduct of some thirteen separate and independent audits to ensure that monies are properly received. Furthermore, the draft audit report utilizes the Board's findings from those thirteen audits in a negative fashion to prove the point that problems in collection do exist. The positive findings discovered through the thirteen audits were not mentioned.

The Police Training Board, more than any other State agency, has conducted audits and activities to improve collection of State funds by the circuit clerks. I had provided you with a folder of correspondence proving that the Board took a proactive role in working with the circuit clerks and other involved parties and this is partially reflected in your report.

As previously expressed to you, it is our feeling that the draft audit report and the recommendations contained therein are geared toward the objective of making the circuit clerk's job easier in collecting and remitting funds. The Board disagrees that this should be the primary objective. In our discussions at the Annual Conference of the Circuit Clerks, computerization offers a much more responsible approach, according to their recommendation.

Finally, the Board is concerned that the report generalizes the nature and purpose of the various funds - characterizing the funds in a similar fashion and proposing to "consolidate" the funding systems. We disagree with this approach in that it could expose the legal sufficiency of the funding programs. For example, the Police Training Board's Fund is used exclusively for training of police officers. The Fund is generated from fines after police issue tickets or make arrests. The connection justifies the assessment of the penalty for the Fund. In any suggested legislative action, we believe that the integrity of Funding and the feasibility of the program be considered and remain intact.

1 In summary, it is our position that the Board has remained vigilant in auditing and monitoring the collection of funds from the circuit clerks statewide. From the initial start of the audit until today's date, nearly a year and a half of time has expired. The Auditor General's assessment of the Board's activities were based upon no more than two hours of time in this office reviewing records, interviewing personnel and assessing the systems that we currently have in place. As a result, we feel that the conclusions do not adequately represent the Board's commitment nor activities pertaining to auditing deposits into the Traffic and Criminal Conviction Surcharge Fund. Furthermore, the Board, over the past year and a half, has developed a computerized tracking system for monitoring collections. It is our belief that mention should have been made of these efforts, and other such efforts to monitor collection of State funds.

Sincerely,



Thomas J. Jurkartin, Ph.D.  
Executive Director

TJJ/saa

cc: Chairman Donald Doneske





ILLINOIS STATE BOARD OF EDUCATION

100 North First Street • Springfield, Illinois 62777-0001

AUG 27 1994  
Michael W. Skarr  
Chairperson

Robert Leininger  
State Superintendent

February 8, 1994

54 FEB 8 PM 1 5

Mr. William G. Holland  
Auditor General  
509 South Sixth Street  
Springfield, Illinois 62701

Re: Draft Report for the Management  
Audit of the State's Collection  
of Money from Circuit Clerks

Dear Mr. Holland:

This is in response to a letter from Ed Wittrock, Performance Audit Manager, dated January 30, 1994. In the letter we are advised that we may comment on the portions of your draft report for the above captioned audit that relate to the Illinois State Board of Education. Regarding Findings #3 and #6 we have the following comments.

Circuit clerks remit a share of traffic fines collected to the State Treasurer. The General Assembly then appropriates these funds to the Illinois State Board of Education for the Driver Education Fund. However, the Agency has no authority to assume oversight responsibility for the receipts from circuit clerks, or to audit any underlying records to verify that the appropriate amounts were deposited with the State Treasurer.

We agree with the auditors, though, that limited procedures may help ensure that the State receives all the money it is entitled to. Until such time as the General Assembly enacts legislation that addresses the concerns listed on page 28 in the draft report, the State Board will request monthly deposit reports from the State Treasurer and notify circuit clerks of any missed deposits. We will evaluate the receipt information and ask circuit clerks to explain any unusual amounts and trends. We will also request copies of financial reports filed by circuit clerks with the State Comptroller

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and attempt to reconcile them to the deposit information from the State Treasurer.

Additionally, the agency will cooperate with and support efforts to effect improvement of the accountability over the monies collected by circuit clerks for the State of Illinois.

Please contact Don A. Drone, Internal Auditor, if you have any questions regarding this.

Very truly yours,

A handwritten signature in cursive script, reading "Robert Leininger". The signature is written in black ink and is positioned above the typed name and title.

Robert Leininger  
State Superintendent  
of Education



**OFFICE OF THE CIRCUIT COURT CLERK**

18th Judicial Circuit Court - DuPage County  
Wheaton, Illinois 60189-0707  
Area Code 708 682-7111

JOEL A. KAGANN  
CIRCUIT COURT CLERK

January 14th, 1994

AUDITOR  
SPRINGFIELD  
94 JAN 21 AM 11 20

Mr. Ed Wittrock  
Performance Audit Manager  
Office of the Auditor General  
509 S. 6th Street - Room 151  
Springfield, IL 62701-1878

Dear Mr. Wittrock:

This letter is in reply to your draft report concerning the Management Audit of the State's Collection of Money from Circuit Clerks.

I disagree with the statement in pages 11-12, paragraphs 2-4 of your draft report. In particular the statement in the first paragraph ... " Auditors estimate that the Circuit Clerk did not collect about \$300,000 for the V.C.V.A during a three year period from January 1984 through December 1986." As you are well aware the Circuit Court Clerk lacks statutory authority to impose any fine. This particular act requires the judge to impose the fine. During the period mentioned, the judges in our Circuit were not imposing this fine on any regular basis. In fact, a recent case decided in the 2nd District on December 20, 1993 again held that the Circuit Clerk acted without authority in imposing a victim assistance fine upon the defendant. (Peo -v- Huggins 2-92-1058). We had the Chief Judge of this Circuit enter an administrative order (85-21) directing the Clerk to collect the fine, in the absence of a order from the trial court judge or an order to the contrary from the trial court judge. However, this matter was never litigated and I am not sure of the validity of such order. I do agree that the remittance from our office to the State Treasury was on occasion not made in a timely manner. I believe that the current law does not give the clerks sufficient time in which to transmit these funds. At the time in question, my office was in a complete rewrite of our criminal-traffic computer system.

Mr. Ed Wittrick  
Page 2  
January 14, 1994

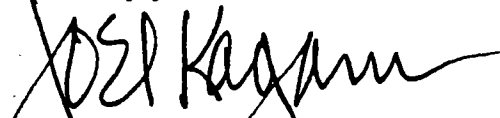
I also disagree with the statement in the second paragraph where the auditors reported that there was confusion in the clerk's office as to which violations the fine were applicable etc. All of the fines collected are triggered by a fine/cost code within our computer software. The statute determines if a particular fine/cost can be collected. This is automatic and not a manual determination of the deputy clerk. As far as the statement in reference to court supervision, I believe that at the time in question, this fine was only applicable if there was a conviction. Court Supervision is not a conviction and therefore the fine could not be imposed. Finally, we raised the question on what happens when the costs exceed the total amount ordered to be collected by the Court. Since this statute depends upon a fine being levied, if there is none, how can we collect in the absence of legislative authority to collect monies.

I would also like to point out that we never received a copy of the audit report made on behalf of the Attorney General so while I can answer generally, I cannot be specific as to the statements made by the auditor.

Finally in closing, it is my opinion that this legislation as well as others calling for the is extremely deficient in the way it was drafted that left many of the decisions on procedures open for interpretation by the various clerks.

If you have any other questions in this matter, please feel free to contact me.

Sincerely yours,



JOEL A. KAGANN  
Circuit Court Clerk

JAK:ce

Effingham County

**EXHIBIT 2-1**  
**Per Capita Remittances to Various State Funds**  
**by Selected Circuit Clerks for Fiscal Year 1991**

County	Fund	Population	Remittance	Per Capita Remittance
Effingham	Violent Crime Victims	31,704	\$39,787	1.255

Source: 1990 Census of Population and Housing and OAG Analysis of Agencies' Records

This amount is correct. Due to the fact that the State of Illinois has a fiscal year of July through June, Effingham County's fiscal year is September through August and the Court's fiscal year is December through November, a request of this nature must specify which months are referred to.

Thank You,

*B. Gene Schutte*

Effingham County Circuit Clerk

AUG 10 1991  
SPR  
94 JUN 10 PM 1 21

AUDITOR  
**RUTH MACDONALD** S.F.C.

CLERK OF THE CIRCUIT COURT  
SECOND JUDICIAL CIRCUIT  
HAMILTON COUNTY  
MCLEANSBORO, ILLINOIS 62859

94 JAN 4 PM 12 04

January 3, 1994

Ed Wittrock  
Performance Audit Manager  
Office of the Auditor General  
509 South Sixth Street, Room 151  
Springfield, Illinois 62701-1878

Dear Mr. Wittrock:

In response to your 25-day ultimatum, that hardly deserves a reply, I will respond to your charges of fees not being forwarded to the state.

This is a small, very poor community that does not have a high crime rate. It is a dry county with the highest employment in the state. The total traffic in 1991 was 919; in 1992 643; and 1993, 555.

We have numerous traffic insurance tickets, when they show proof of insurance, are dismissed; also child restraint tickets are dismissed; and about 20% of speeding tickets get supervision. On criminal convictions, we have partial payments and some times no payments. I collect court costs (including state fees) before fines and restitution. In 1993 the amount will be even lower. In 1994 state fees will be collected after the fines are paid in criminal cases.

If the state has money enough to send an auditor to audit my records, then do so. I don't take accusations or ultimatums kindly.

Sincerely,

*Ruth Macdonald*

Ruth Macdonald  
Circuit Clerk



ROCK ISLAND COUNTY CIRCUIT CLERK

MARILYN ESSLINGER  
CIRCUIT CLERK

LISA L. BIEMAN  
CHIEF DEPUTY

Rock Island County Courthouse  
210 - 15TH Street  
P.O. Box 5230  
Rock Island, IL 61201  
(309) 786-4451  
FAX (309) 786-3029

94 JAN 5 11 11 AM '94  
January 3, 1994

Auditor General  
509 S. 6th St.  
Springfield, IL

Dear Mr. Holland:

In regard to your request for written comments relating the Collection of Money for surcharge fees, the following reasons explain why the amounts are lower than you would like them to be.

We did meet with a representative from your office on this matter. Our State Attorney and I explained that the Judges in this county simply do not order the Criminal conviction surcharge assessed.

We do have a great number of Court Supervision cases and on those cases the DF surcharge is not assessed.

We do have a large number of dismissals.

We have sent the proper fees to the proper agencies however, and can only assess those fees which are ordered by the Judge or that we can automatically assess.

Respectfully,

Marilyn Esslinger  
Clerk of Circuit Court

## AUDITOR COMMENT TO AGENCY RESPONSE

- 1 Auditor comment to the Local Governmental Law Enforcement Officers Training Board response on page 150: The Auditor General's assessment of the Local Governmental Law Enforcement Officers Training Board activities was based on: four meetings with Board officials; review of all monitoring documentation supplied by the Board; examination of the Board's 15 reviews of Circuit Clerks; analysis of Board receipts for reasonableness and reconciliation of the receipts to Comptroller and Treasurer records; and development of a narrative describing the Board's system to track, collect, and account for receipts from Circuit Clerks, which was subsequently reviewed and approved by a Board official.