

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

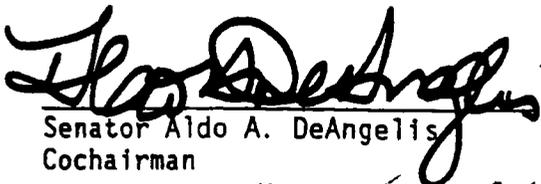
BE IT FURTHER RESOLVED that the audit shall include, but need not be limited to the following determinations and analyses:

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.

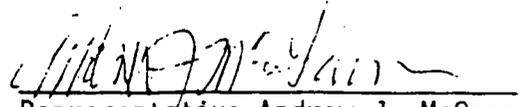
BE IT FURTHER RESOLVED that the Department of Alcoholism and Substance Abuse, the Attorney General, the Department of Conservation, the Local Governmental Law Enforcement Officers Training Board, the State Board of Education, the Department of Public Aid, the Department of State Police, the Supreme Court, 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.

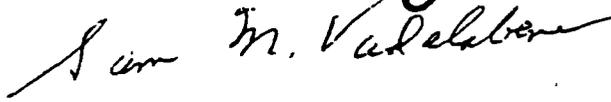
Adopted this 16th day of April, 1992.



Senator Aldo A. DeAngelis
Cochairman



Representative Andrew J. McGann
Cochairman



Senator Sam M. Vadalabene
Secretary