



STATE OF ILLINOIS
**OFFICE OF THE
AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION

**Financial Audit and Compliance Examination
For the Two Years Ended December 31, 2017**

Release Date: May 30, 2018

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Attorney Registration and Disciplinary Commission monitors the registration and regulation of attorneys admitted to practice law in Illinois.

There were no material findings of noncompliance disclosed during our examination.

AUDITOR'S OPINION

The auditors stated the financial statements of the Commission as of and for the years ended December 31, 2017, and December 31, 2016, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Commission for the two years ended December 31, 2017, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This financial audit and compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:lkw

{Expenditures and Activity Measures are summarized on next page.}

ATTORNEY REGISTRATION AND DISCIPLINARY COMMISSION
FINANCIAL AUDIT AND COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2017

REVENUES AND EXPENSES	2017	2016	2015
Total Revenue			
Investment income.....	\$ 507,816	\$ 388,438	\$ 129,052
Registration and program fees and delinquent charges.....	21,725,223	21,588,524	21,241,739
Cost reimbursements collected.....	89,142	111,971	82,782
Client Protection Program (CPP) reimbursements.....	260,049	175,165	16,355
Administrative expense reimbursement from CPP.....	304,543	292,863	286,324
Total Revenue.....	<u>\$ 22,886,773</u>	<u>\$ 22,556,961</u>	<u>\$ 21,756,252</u>
Total Expenses			
Salaries and related expenses.....	\$ 12,153,114	\$ 11,889,727	\$ 11,933,845
Travel expenses.....	111,074	127,337	130,279
Library and continuing education.....	201,888	150,463	143,206
General expenses and office support.....	2,419,124	2,388,365	2,299,321
Computer expenses.....	515,197	542,478	479,508
Other professional and case-related expenses.....	602,010	636,352	835,666
CPP direct expenses, awards.....	1,773,919	3,094,188	2,490,608
CPP direct expenses, administrative.....	3,032	4,155	5,936
Administrative expense reimbursement to ARDC.....	304,543	292,863	286,324
Depreciation and amortization expense.....	379,888	390,611	412,451
Total Expenses.....	<u>\$ 18,463,789</u>	<u>\$ 19,516,539</u>	<u>\$ 19,017,144</u>

SELECTED ACTIVITY MEASURES (Unaudited)	2017	2016	2015
Attorneys admitted during current fiscal year.....	1,999	1,870	2,242
Attorneys admitted longer than one year but less than three years.....	4,269	4,845	5,025
Attorneys admitted for three years or longer.....	73,372	72,447	71,594
Serving: active military duty.....	379	362	324
Serving: judges or judicial clerk.....	1,789	1,749	1,700
Serving: over age 75 exemption.....	1	1	-
Inactive status.....	11,854	11,971	11,882
Out of state.....	1,334	1,216	1,057
Total active and registered attorneys.....	<u>94,997</u>	<u>94,461</u>	<u>93,824</u>
Removed from master roll (arrears, deceased, retired disciplined, Minimum Continuing Legal Ed. removals)	<u>2,657</u>	<u>2,694</u>	<u>2,882</u>

ADMINISTRATOR
During Examination Period: Jerome Larkin
Currently: Jerome Larkin