

**STATE OF ILLINOIS
COURT OF CLAIMS**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2013

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2013

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STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

AGENCY OFFICIALS

Court of Claims

Chief Justice	Honorable Robert Sprague
Court Administrator	Mr. Brad Bucher
General Counsel	Mr. Michael Mathis
Fiscal Officer	Ms. Tiffany Kretzinger (7/1/11 – 8/17/12) Vacant (8/18/12 – 9/11/12) Mr. Christopher Valasek (9/12/12 – Current)

Secretary of State (Clerk of Court of Claims)

Director and Deputy Clerk	Ms. Delores Martin
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Court of Claims offices are located at:

630 South College
Springfield, IL 62756

100 West Randolph, Suite 10-400
Chicago, IL 60601



ROBERT J. SPRAGUE, CHIEF JUSTICE

630 SOUTH COLLEGE STREET
SPRINGFIELD, ILLINOIS 62756

PETER J. BIRNBAUM, JUDGE
ROBERT J. STEFFEN, JUDGE
DONALD J. STORINO, JUDGE
MARY PATRICIA BURNS, JUDGE
GERALD E. KUBASIAK, JUDGE
NEIL F. HARTIGAN, JUDGE

STATE OF ILLINOIS

217/782-0111
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COURT OF CLAIMS

January 7, 2014

Honorable William G. Holland
Auditor General
State of Illinois

Sir:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Court of Claims. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Court of Claims' compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2012 and June 30, 2013, the System has materially complied with the assertions below.

- A. The Court of Claims has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Court of Claims has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Court of Claims has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Court of Claims are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

Yours very truly,
Court of Claims

(Bradley R. Bucher, Court Administrator)

(Christopher Valasek, Fiscal Officer)

(J. Michael Mathis, Legal Counsel)

STATE OF ILLINOIS
 COURT OF CLAIMS
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COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain report qualifications for compliance and internal control.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	5
Repeated findings	5	4
Prior recommendations implemented or not repeated	0	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2013-001	8	Inadequate controls over receipt and expenditure records	Material Weakness and Material Noncompliance
2013-002	10	Property control weaknesses	Significant Deficiency and Noncompliance
2013-003	12	Inadequate segregation of duties	Significant Deficiency and Noncompliance
2013-004	13	Inadequate controls over personal services	Significant Deficiency and Noncompliance
2013-005	16	Inadequate controls over receipts	Significant Deficiency and Noncompliance

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on December 18, 2013. Attending were

Court of Claims

Brad Bucher, Court Administrator
Chris Valasek, Fiscal Officer
Vickie Bell, Administrative Assistant

Office of the Auditor General

Sara Metzger, Audit Manager
Adam Ausmus, Audit Supervisor
Lauren Portwood, Auditor

Responses to the recommendations were provided by Chris Valasek, Fiscal Officer, in correspondence dated January 7, 2014.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Court of Claims' (Court) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2013. The management of the Court is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Court's compliance based on our examination.

- A. The Court has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Court has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Court has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Court are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis,

evidence about the Court's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Court's compliance with specified requirements.

As described in item 2013-001 in the accompanying schedule of findings, the Court did not comply with requirements regarding the accounting and recordkeeping of receipts and expenditures handled by the Court. Compliance with such requirements is necessary, in our opinion, for the Court to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Court complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013. However, the results of our procedures disclosed other instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2013-002, 2013-003, 2013-004, and 2013-005.

Internal Control

Management of the Court is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Court's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and

corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2013-002, 2013-003, 2013-004, and 2013-005 to be significant deficiencies.

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

The Court's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Court's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2013 and June 30, 2012 in Schedules 1 through 9 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3 through 8 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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



BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

Springfield, Illinois

January 7, 2014

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-001. **FINDING** (Inadequate controls over receipt and expenditure records)

The Court of Claims (Court) did not properly reconcile the Court receipt and expenditure records with the Office of the Comptroller's (IOC) monthly reports. During testing, we noted the following:

- The Court did not correctly perform monthly reconciliations of Court receipt records with the IOC's Monthly Revenue Status Report (SB04) during Fiscal Year 2012 and Fiscal Year 2013. The Court received \$2,647,458 and \$1,605,450 in Fiscal Year 2012 and Fiscal Year 2013, respectively.
- The Court did not correctly perform monthly reconciliations of their monthly expenditure records to IOC's Monthly Appropriation Status Report (SB01) for all appropriation line items during Fiscal Year 2012 and Fiscal Year 2013. Therefore, there is no way for the Court to detect errors that may have been made on the Court's records or errors made by the Comptroller. In addition, the reconciliations were not dated when performed so the auditors could not determine if the reconciliations were performed in a timely manner.
- The Court did not maintain accurate receipt records. We noted differences between the Court's receipt records and the IOC's records of \$(46,695) in Fiscal Year 2012. In addition, the Court did not make necessary corrections for errors in their agency records. The monthly reconciliation process should have brought these inaccuracies to the Court's attention.
- The Court did not maintain accurate expenditure records for Fiscal Year 2012. The Court's records were kept on several different systems. Because of the Court's lack of adequate records, the Schedule of Appropriations, Expenditures, and Lapsed Balances was prepared using totals from the IOC. The monthly reconciliation process should have brought these inadequacies to the Court's attention.
- The Court did not correctly perform monthly reconciliations of their monthly ending available cash balance to IOC's Cash Report (SB05) during Fiscal Year 2012 and Fiscal Year 2013. As a result, the Fiscal Year 2012 and Fiscal Year 2013 Non-Shared Fund Reconciliation for Court of Claims Crime Victim Federal Fund (Fund 687) could not be performed.
- For two funds, the Court rolled forward the incorrect amount to the next month's beginning balance on its cash receipts ledger during Fiscal Year 2012. The monthly reconciliation process should have brought these inaccuracies to the Court's attention.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS
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The Statewide Accounting Management System (SAMS) (Procedures 25.40.20) describes a method which can be used to reconcile receipt account balances maintained by the Court with the statewide receipt account records maintained by IOC. This reconciliation is required to be performed on a monthly basis to identify and correct irreconcilable differences in a timely manner. SAMS (Procedures 11.40.20) requires each agency reconcile appropriation expenditures monthly and notify IOC of irreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. SAMS (Procedures 09.40.30) requires each agency reconcile the ending balance of available cash monthly and notify IOC of irreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires each agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Court personnel stated some delays in reconciliations occurred during a transitional period between fiscal officers.

Failure to perform reconciliations results in differences and posting errors not being identified and corrected timely and could result in an overstatement or understatement of funds expended or available. Failure to maintain accurate Court records impairs the Courts ability to identify possible errors and reduces the usefulness and reliability of financial information. (Finding Code No. 2013-001, 11-1, 09-1, 07-5, 05-3)

RECOMMENDATION

We recommend the Court perform monthly reconciliations of their receipt, cash and expenditure records to the records of the IOC and correct errors in records to ensure reliable records are maintained.

COURT RESPONSE

The Court agrees with the recommendation. During Fiscal Year 2013 the Court ensured that records for receipts and expenditures were adequate and reconciliations were performed. The Court has since modified the reconciliation process to follow the format prescribed by the Office of the Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-002. **FINDING** (Property control weaknesses)

The Court of Claims (Court) did not maintain sufficient controls over the recording and reporting of its State property. During testing, we noted the following:

- One of 5 (20%) equipment additions tested, totaling \$4,467, was not added to the Court's property records. The equipment was received by the Court in August 2011, but had not been added to the Court's property records as of June 30, 2013.
- Four of 80 (5%) equipment items tested, totaling \$2,218, were located at a different location than what was recorded on the Court's property records.
- One of 40 (3%) equipment items tested, totaling \$290, was unable to be located at the Court.
- One of 40 (3%) equipment items tested, totaling \$123, was located, but was not recorded on the Court's property records.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies establish internal fiscal and administrative controls to provide assurance that resources are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

- Five of 80 (6%) equipment items tested, totaling \$931, were not marked with proper State property identification tags.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.210) requires agencies to mark each piece of State-owned equipment in their possession with a unique six digit identification number.

- The Court's Agency Report of State Property (C-15) for the quarter ended December 31, 2012, contained a mathematical error in the additions column. The error resulted in the additions being overstated by \$1,014 for the quarter.
- The Court's C-15 for the quarter ended June 30, 2013, did not include an equipment item purchased and installed during the quarter. The item was instead added to the C-15 for the quarter ended September 30, 2013.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires an agency to accurately report all additions to each asset category that occurred during the quarter being reported.

- The Court did not file its Fiscal Year 2013 Annual Real Property Utilization Report (Report) by the July 31 deadline. The Report was filed with the Department of Central Management Services (CMS) 12 days after the deadline.

The State Property Control Act (30 ILCS 605/7.1(b)) states all responsible officers shall submit an Annual Real Property Utilization Report to the Administrator on forms required by the Administrator by July 31 of each year.

Court personnel stated the noted State property conditions were due to oversight and mathematical errors.

Failure to maintain accurate property control records and submit accurate property reports to the State Comptroller increases the likelihood of inaccurate inventory records and the potential for fraud and possible loss or theft of State property and reduces the reliability of statewide property information. Failure to submit the Report to CMS timely reduces the reliability of statewide property information. (Finding Code No. 2013-002, 11-2, 09-2)

RECOMMENDATION

We recommend the Court strengthen internal controls over equipment and ensure all equipment is accurately and timely recorded on the Court's property records. We also recommend the Court reconcile its property reports and records to the C-15's and State Comptroller expenditure reports for property on a quarterly basis to ensure completeness and accuracy of its property records. In addition, we recommend the Court ensure the Annual Real Property Utilization Reports are submitted to CMS by the July 31 deadline.

COURT RESPONSE

The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-003. **FINDING** (Inadequate segregation of duties)

The Court of Claims (Court) did not maintain adequate segregation of duties in the areas of receipts processing and State property. During testing, we noted the following:

- One employee was responsible for recording, depositing, and reconciling the Court's receipts.
- One person had authority to tag inventory, maintain the property records, perform the annual physical inventory and complete the Court's quarterly Agency Reports of State Property.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. In addition, good business practices require the Court to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data and promote operational efficiency. An adequate segregation of duties would ensure the responsibility for recordkeeping and custody be separated to safeguard State assets.

Court personnel stated that it attempts to segregate all duties among its six full-time employees.

The lack of adequate segregation of duties increases the likelihood a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 2013-003, 11-3, 09-3)

RECOMMENDATION

We recommend the Court allocate sufficient personnel in order to maintain effective internal control over the authorization, custody and record keeping duties regarding receipts processing and State property.

COURT RESPONSE

The Court agrees with the recommendation and will segregate the referenced duties to the best of its ability.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-004. **FINDING** (Inadequate controls over personal services)

The Court of Claims (Court) did not maintain adequate controls over personal services. During testing, we noted the following:

- The Court did not perform annual evaluations for 9 of 9 (100%) part-time employees and did not timely perform annual evaluations for 6 of 7 (86%) full-time employees. The full-time employee evaluations were completed between 47 and 78 days after the evaluation period had ended. The Court's Personnel Policies and Procedures Manual states performance evaluations shall be conducted on an annual basis to provide the supervisor and the employee with the opportunity to clarify job requirements and set expectations for future reporting periods. Good business practices require performance evaluations to be properly completed and in a timely manner. Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Written performance evaluations should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions.
- For 7 of 7 (100%) full-time employees tested, the Court could not provide documentation of supervisor approval for their leave requests. Also, 3 of 7 (43%) full-time employees tested failed to submit their vacation leave requests prior to the leave. Furthermore, 1 of 7 (14%) full-time employees tested failed to date their vacation leave requests. Thus, the auditors were unable to determine whether the requests for vacation leave were made prior to the leave. The Court's procedures require employees to submit requests for leave prior to the leave. Failure of employees to submit and supervisors to approve leave requests for employee's absences limits the Court's ability to disapprove the time if necessary and increases the risk of errors in leave time calculations.
- The amount of accumulated leave time that was carried over from one month to the next was not correctly calculated for 4 of 7 (57%) full-time employees tested. One employee's accumulated vacation time balance was overstated by 0.5 hours and their accumulated sick time balance was overstated by 7.0 hours. Two employees accumulated vacation time balances were overstated by 9 days and 0.5 hours, respectively. Finally, one employee did not submit a sick leave request and have their accumulated time report reduced by the number of hours for the leave. Good business practices require agencies to maintain accurate, daily attendance records. Failure to maintain accurate attendance records increases the risk of the Court paying for services not rendered by employees.

STATE OF ILLINOIS
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- The Court is not allocating the appropriate amount of leave time for sick, vacation, and personal leave. Employees were given eight hours for a day and four hours for a half day; however, employees are required to work seven hour days five days a week. Thus, the leave time allocated should be seven hours for a day and three and a half hours for a half day. The Court's Personnel Policies and Procedures Manuals states employees shall accumulate vacation days based on their total length of service, sick days at a rate of one day for each month of service, and three personal days at the beginning of each calendar year. In addition, good business practices require the calculation of vacation, sick, and personal days to be consistent with the hours worked on a daily basis. Failure to allocate the appropriate amount of leave time for employees results in the employees being credited with additional leave time they have not earned and increases the Courts liability for compensated absences.
- Eight of 9 (89%) part-time employees tested did not submit their activity sheets in a timely manner. The activity sheets were submitted from 1 to 275 days late. In addition, 2 of 9 (22%) part-time employees tested failed to submit an activity sheet for a month. Also, a part-time employee's activity sheet was dated before the body of work was completed. The Court's Personnel Policies and Procedures Manual states all part-time employees are to complete activity sheets identifying the tasks completed, on a case-by-case basis. Activity sheets are to be compiled and sent on a monthly basis to the Court. Failure to properly complete and timely submit activity sheets increases the opportunity for employee time and attendance abuse.
- The Court's Personnel Policies and Procedures Manual has not been updated to include the topic of salaries and raises. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively and in compliance with applicable law. In addition, good business practices require formal policies and procedures governing personnel transactions be established to ensure transactions are reasonable, appropriately approved, and adequately documented. Lack of personnel policies and procedures for the topic of salaries and raises increases the risk of the Court not providing employees required information on their employment and increases the risk for inaccurate payroll.
- The Court's Agency Workforce Reports filed in Fiscal Year 2012 and Fiscal Year 2013 contained mathematical inaccuracies. The State Employment Records Act (5 ILCS 410 et seq.) requires State agencies to collect, classify, maintain and report certain employment statistics for women, disabled and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed by January 1 each year for the preceding fiscal year with the Office of the Secretary of State and with the Office of the Governor. Failure to provide accurate reports to both the Office of the Secretary of State and the Office of the Governor prevents fulfillment of the purpose of the State Employees Records Act, which is to provide information to help guide efforts to achieve a more diversified State work force.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

Court personnel stated the noted personal services conditions were due to oversight or mathematical errors. (Finding Code No. 2013-004, 11-5)

RECOMMENDATION

We recommend the Court timely document employee evaluations for both full-time and part-time employees, and update their policies and procedures to include the topic of salaries and wages. We also recommend the Court maintain accurate attendance and accumulated leave time records, adequately document supervisor approvals for employee leave requests, require Court employees to submit vacation leave requests prior to the leave, and require part-time employees to submit properly completed activity sheets on a timely basis. In addition, we recommend the Court allocate leave time based upon the hours of a normal work day. Finally, we recommend the Court prepare mathematically accurate Agency Workforce Reports and file corrected reports with the Office of the Governor and Secretary of State.

COURT RESPONSE

The Court believes that several of the components of this finding are due to a differing interpretation of the Court's policy manual. The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2013

2013-005. **FINDING** (Inadequate controls over receipts)

The Court of Claims (Court) did not maintain adequate controls over receipts. During testing, we noted the following:

- Twenty-two of 60 (37%) Treasurer's drafts tested, totaling \$4,610, were not submitted to the Office of the Comptroller in a timely manner. The drafts were submitted between 8 and 66 days late, with 1 receipt having not been submitted at the time of testing. Good business practices require deposits be reported within 30 days to increase the balance of funds available for expenditure.
- The Court did not report fees collected from the Freedom of Information Act (FOIA), totaling \$9, on their Fiscal Year 2013 Agency Fee Imposition Report. The State Comptroller Act (15 ILCS 405/16.2(a)) requires those agencies who impose fees to file the Agency Fee Imposition Report. The Statewide Accounting and Management System Manual (Procedure 33.16.20) defines fees, in relation to the Report, as all charges by State agencies to citizens and private organizations.

Court personnel stated some delays occurred during a transitional period between fiscal officers and some were due to oversight. Court personnel also stated the FOIA fees were not reported on the Fee Imposition Report due to a misinterpretation of the requirements.

Failure to submit Treasurer's drafts timely could result in funds not being available for expenditure. In addition, failure to accurately report fee information to the State Comptroller reduces the reliability of Statewide fee information. (Finding Code No. 2013-005, 11-4, 09-4)

RECOMMENDATION

We recommend the Court strengthen its controls to ensure Treasurer's drafts are submitted timely and that all fees collected by the Court are included on the Agency Fee Imposition Report.

COURT RESPONSE

The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2013 and June 30, 2012 in Schedules 1 through 9. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For The Fiscal Year Ended June 30, 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 98-0017	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances Lapsed
General Revenue Fund - 0001					
Personal Services	\$ 1,173,800	\$ 1,149,764	\$ -	\$ 1,149,764	\$ 24,036
Employee Retirement Contributions Paid by Employer	47,000	45,135	-	45,135	1,865
State Contribution to Social Security	90,100	79,589	-	79,589	10,511
Contractual Services	8,000	6,972	805	7,777	223
Travel	12,750	10,727	1,606	12,333	417
Commodities	3,250	2,478	547	3,025	225
Printing	5,100	4,727	283	5,010	90
Equipment	13,500	7,818	4,821	12,639	861
Telecommunications Services	3,750	2,771	579	3,350	400
Refunds	9,425	15	9,361	9,376	49
18 Reimbursement for Incidental Expenses Incurred by Judges	30,005	26,418	3,569	29,987	18
Result of the Lapsing of an Appropriation	2,335,026	908,382	-	908,382	1,426,644
Payment of Line of Duty Awards	18,000,000	4,339,255	-	4,339,255	13,660,745
For Claims Under the Crime Victims Compensation Act	14,000,000	7,930,953	-	7,930,953	6,069,047
For Claims Other than Crime Victims	19,614,800	7,192,760	221,277	7,414,037	12,200,763
Awards and Recommendations	3,261,247	-	3,589,640	3,589,640	(328,393)
Total General Revenue Fund	\$ 58,607,753	\$ 21,707,764	\$ 3,832,488	\$ 25,540,252	\$ 33,067,501
Road Fund - 0011					
For Claims Other than Crime Victims	\$ 1,000,000	\$ 727,545	\$ 62,190	\$ 789,735	\$ 210,265
Awards and Recommendations	552,954	-	552,954	552,954	-
Total Road Fund	\$ 1,552,954	\$ 727,545	\$ 615,144	\$ 1,342,689	\$ 210,265
Vocational Rehabilitation Fund - 0081					
For Claims Other than Crime Victims	\$ 146,342	\$ 124,539	\$ 21,341	\$ 145,880	\$ 462
Total Vocational Rehabilitation Fund	\$ 146,342	\$ 124,539	\$ 21,341	\$ 145,880	\$ 462

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For The Fiscal Year Ended June 30, 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 98-0017	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances Lapsed
DCFS Children's Services Fund - 0220					
For Claims Other than Crime Victims	\$ 1,500,000	\$ 1,314,804	\$ 171,449	\$ 1,486,253	\$ 13,747
Awards and Recommendations	126,121	-	126,121	126,121	-
Total DCFS Children's Services Fund	\$ 1,626,121	\$ 1,314,804	\$ 297,570	\$ 1,612,374	\$ 13,747
State Garage Revolving Fund - 0303					
For Claims Other than Crime Victims	\$ 50,000	\$ 49,201	\$ -	\$ 49,201	\$ 799
Total State Garage Revolving Fund	\$ 50,000	\$ 49,201	\$ -	\$ 49,201	\$ 799
Administrative and Grant Fund - 0434					
Crime Victims Compensation Act Administration Expenses	\$ 450,000	\$ 235,725	\$ 6,212	\$ 241,937	\$ 208,063
Total Administrative and Grant Fund	\$ 450,000	\$ 235,725	\$ 6,212	\$ 241,937	\$ 208,063
Court of Claims Federal Grant Fund - 0687					
Crime Victims Compensation Act	\$ 10,000,000	\$ 511,789	\$ 374,427	\$ 886,216	\$ 9,113,784
Total Court of Claims Federal Grant Fund	\$ 10,000,000	\$ 511,789	\$ 374,427	\$ 886,216	\$ 9,113,784
Traffic and Criminal Conviction Surcharge Fund - 0879					
For Claims Other than Crime Victims	\$ 100,000	\$ 57,839	\$ 3,095	\$ 60,934	\$ 39,066
Total Traffic and Criminal Conviction Surcharge Fund	\$ 100,000	\$ 57,839	\$ 3,095	\$ 60,934	\$ 39,066

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For The Fiscal Year Ended June 30, 2013

Fourteen Months Ended August 31, 2013

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances Lapsed
P.A. 97-0727					
P.A. 98-0017					
Miscellaneous Accounts					
Education Assistance (0007)	\$ 39,152	\$ -	\$ 39,152	\$ 39,152	\$ -
Alcoholism and Substance Abuse Block Grant (0013)	17,128	-	17,128	17,128	-
Food and Drug Safety Fund (0014)	75	-	75	75	-
Teacher Certificate Fee Revolving (0016)	185	-	184	184	1
Transportation Regulatory (0018)	60	-	60	60	-
Financial Institution Fund (0021)	75	-	74	74	1
State Parks (0040)	26,188	-	26,188	26,188	-
Wildlife and Fish (0041)	30,025	-	30,025	30,025	-
Fire Prevention (0047)	1,427	-	1,427	1,427	-
Title III Social Security and Employment Service (0052)	3,261	-	3,260	3,260	1
Public Health Services (0063)	41,926	-	41,926	41,926	-
U.S. Environmental Protection (0065)	549	-	548	548	1
Illinois State Medical Disciplinary (0093)	7,138	-	7,137	7,137	1
State Gaming (0129)	3,057	-	3,056	3,056	1
Heartsaver AED Fund (0135)	30,855	-	30,855	30,855	-
Weights and Measures (0163)	666	-	666	666	-
Pollution Control Board State Trust (0207)	3	-	2	2	1
Capital Development Board Revolving (0215)	397	-	396	396	1
Professional Indirect Cost (0218)	332,941	-	332,940	332,940	1
Illinois Health Facilities (0238)	60	-	59	59	1
LaSalle Veterans Home (0272)	13,463	-	13,463	13,463	-
Anna Veterans Home (0273)	9	-	9	9	-
Guardianship and Advocacy (0297)	18	-	18	18	-
Working Capital Revolving (0301)	35,330	-	35,330	35,330	-
Statistical Services Revolving (0304)	9,547	-	9,546	9,546	1
Communications Revolving (0312)	7,040	-	7,039	7,039	1
Facilities Management Revolving (0314)	244,189	-	244,189	244,189	-
Professional Services (0317)	24,405	-	24,405	24,405	-
Tattoo and Body Piercing Establishment Registration Fund (0327)	6,713	-	6,713	6,713	-
Workers Compensation Revolving Fund (0332)	189	-	189	189	-
Employment and Training (0347)	104,857	-	104,856	104,856	1
Lead Poisoning Screening (0360)	200	-	200	200	-
Securities Audit and Enforcement (0362)	1,211	-	1,211	1,211	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For The Fiscal Year Ended June 30, 2013

Fourteen Months Ended August 31, 2013

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances Lapsed
P.A. 97-0727					
P.A. 98-0017					
Miscellaneous Accounts (Continued)					
Senior Health Insurance Program (0396)	\$ 218	\$ -	\$ -	\$ -	\$ 218
Illinois Arts Council State Trust Fund (0402)	178	-	178	178	-
DHS Special Purpose Trust (0408)	285	-	285	285	-
Illinois Power Agency Operations (0425)	57,389	-	57,389	57,389	-
Illinois State Fair (0438)	4,014	-	4,014	4,014	-
Wholesome Meat (0476)	77	-	77	77	-
Secretary of State Identification Security and Theft Prevention (0480)	484	-	483	483	1
Secretary of State Special Services (0483)	115,615	-	115,614	115,614	1
Old Age Survivors Insurance (0495)	95	-	95	95	-
Federal Civil Preparedness Administrative Fund (0497)	9,362	-	9,362	9,362	-
State Asset Forfeiture (0514)	35	-	35	35	-
Department of Corrections Reimbursement and Education (0523)	36,753	-	36,753	36,753	-
Illinois Workers' Compensation Commission Operations (0534)	793	-	793	793	-
State Offender DNA Identification System Fund (0537)	806	-	806	806	-
Attorney General Court Order and Voluntary Compliance (0542)	1,146	-	1,146	1,146	-
Illinois Prepaid Tuition Trust (0557)	400	-	400	400	-
SBE Federal Department of Education (0561)	816	-	816	816	-
DCFS Federal Projects Fund (0566)	2,003	-	2,003	2,003	-
DHS Federal Projects (0592)	29,569	-	29,569	29,569	-
Whistleblower Reward and Protection (0600)	5,829	-	5,829	5,829	-
Capital Litigation Trust (0614)	271	-	-	-	271
Quincy Veterans Home (0619)	38,905	-	38,904	38,904	1
Motor Vehicle License Plate (0622)	149	-	149	149	-
Alcoholism and Substance Abuse (0646)	22,243	-	22,243	22,243	-
Agriculture Pesticide Control Act Fund (0689)	1,181	-	1,181	1,181	-
ICCS Adult Education (0692)	24	-	24	24	-
USDA Women, Infants and Children (0700)	64,557	-	64,557	64,557	-
State Lottery (0711)	1,214	-	1,214	1,214	-
Tobacco Settlement Recovery (0733)	2,580	-	2,580	2,580	-
Child Support Administrative (0757)	14,923	-	14,923	14,923	-
Local Initiative (0762)	46,438	-	46,437	46,437	1

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For The Fiscal Year Ended June 30, 2013
 Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 98-0017	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures	Balances Lapsed
Miscellaneous Accounts (Continued)					
Pet Population Control (0764)	\$ 320	\$ -	\$ 320	\$ 320	\$ -
Nuclear Safety Emergency Preparedness (0796)	3,287	-	3,286	3,286	1
Medical Special Purposes Trust (0808)	240	-	240	240	-
Agriculture Federal Projects (0826)	153	-	153	153	-
Real Estate License Administration Fund (0850)	123	-	122	122	1
DNR Special Projects Fund (0884)	123	-	122	122	1
Public Health Special State Projects (0896)	372	-	372	372	-
State Police Services (0906)	2,499	-	2,499	2,499	-
Federal Workforce Training (0913)	58,095	-	58,095	58,095	-
Metabolic Screening and Treatment (0920)	679	-	678	678	1
Insurance Producer Administration Fund (0922)	2,800	-	2,800	2,800	-
Self Insured Employees Liability (0940)	767	-	767	767	-
Park and Conservation (0962)	24	-	24	24	-
Build Illinois Bond Fund (0971)	8,683	-	8,682	8,682	1
Manteno Veterans Home (0980)	9,691	-	9,691	9,691	-
Insurance Financial Regulation (0997)	283	-	283	283	-
	\$ 1,528,830	\$ -	\$ 1,528,319	\$ 1,528,319	\$ 511
Total Miscellaneous Accounts					
GRAND TOTAL - ALL FUNDS	\$ 74,062,000	\$ 24,729,206	\$ 6,678,596	\$ 31,407,802	\$ 42,654,198

Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to records of the Court. Expenditure amounts are vouchers approved for payment by the Court and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
General Revenue Fund - 0001					
Personal Services	\$ 1,173,800	\$ 1,128,495	\$ -	\$ 1,128,495	\$ 45,305
Employee Retirement Contributions Paid by Employer	47,000	44,842	-	44,842	2,158
State Contribution to Social Security	90,100	77,979	-	77,979	12,121
Contractual Services	13,000	10,351	346	10,697	2,303
Travel	17,250	15,732	805	16,537	713
Commodities	4,250	1,206	-	1,206	3,044
Printing	7,100	5,598	-	5,598	1,502
Equipment	11,400	6,888	172	7,060	4,340
Telecommunications Services	3,750	2,821	545	3,366	384
Refunds	425	15	-	15	410
Reimbursement for Incidental Expenses Incurred by Judges	30,005	25,347	4,641	29,988	17
Result of the Lapsing of an Appropriation	2,392,352	931,090	378,095	1,309,185	1,083,167
Payment of Line of Duty Awards	24,000,000	4,954,244	658,261	5,612,505	18,387,495
For Claims Under the Crime Victims Compensation Act	17,807,400	8,791,795	330,822	9,122,617	8,684,783
For Claims Other than Crime Victims	19,807,400	8,002,314	470,629	8,472,943	11,334,457
Awards and Recommendations	24,397,779	22,409,761	1,811,537	24,221,298	176,481
Total General Revenue Fund	<u>\$ 89,803,011</u>	<u>\$ 46,408,478</u>	<u>\$ 3,655,853</u>	<u>\$ 50,064,331</u>	<u>\$ 39,738,680</u>
Road Fund - 0011					
For Claims Under the Crime Victims Compensation Act	\$ 1,000,000	\$ 664,699	\$ 163,507	\$ 828,206	\$ 171,794
Awards and Recommendations	91,301	-	91,301	91,301	-
Result of the Lapsing of an Appropriation	1,057,909	-	1,057,909	1,057,909	-
Total Road Fund	<u>\$ 2,149,210</u>	<u>\$ 664,699</u>	<u>\$ 1,312,717</u>	<u>\$ 1,977,416</u>	<u>\$ 171,794</u>
Vocational Rehabilitation Fund - 0081					
For Claims Under the Crime Victims Compensation Act	\$ 125,000	\$ 49,708	\$ -	\$ 49,708	\$ 75,292
Total Vocational Rehabilitation Fund	<u>\$ 125,000</u>	<u>\$ 49,708</u>	<u>\$ -</u>	<u>\$ 49,708</u>	<u>\$ 75,292</u>

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
DCFS Children's Services Fund - 0220					
For Claims Under the Crime Victims Compensation Act Awards and Recommendations	\$ 1,500,000 <u>56,959</u>	\$ 1,466,678 <u>-</u>	\$ 33,318 <u>56,959</u>	\$ 1,499,996 <u>56,959</u>	\$ 4 <u>-</u>
Total DCFS Children's Services Fund	\$ 1,556,959 <u><u> </u></u>	\$ 1,466,678 <u><u> </u></u>	\$ 90,277 <u><u> </u></u>	\$ 1,556,955 <u><u> </u></u>	\$ 4 <u><u> </u></u>
State Garage Revolving Fund - 0303					
For Claims Under the Crime Victims Compensation Act	\$ 50,000 <u> </u>	\$ 40,129 <u> </u>	\$ 3,520 <u> </u>	\$ 43,649 <u> </u>	\$ 6,351 <u> </u>
Total State Garage Revolving Fund	\$ 50,000 <u><u> </u></u>	\$ 40,129 <u><u> </u></u>	\$ 3,520 <u><u> </u></u>	\$ 43,649 <u><u> </u></u>	\$ 6,351 <u><u> </u></u>
Administrative and Grant Fund - 0434					
Crime Victims Compensation Act Administration Expenses	\$ 325,000 <u> </u>	\$ 192,462 <u> </u>	\$ 6,354 <u> </u>	\$ 198,816 <u> </u>	\$ 126,184 <u> </u>
Total Administrative and Grant Fund	\$ 325,000 <u><u> </u></u>	\$ 192,462 <u><u> </u></u>	\$ 6,354 <u><u> </u></u>	\$ 198,816 <u><u> </u></u>	\$ 126,184 <u><u> </u></u>
Court of Claims Federal Grant Fund - 0687					
Crime Victims Compensation Act	\$ 10,000,000 <u> </u>	\$ 927,340 <u> </u>	\$ 12,559 <u> </u>	\$ 939,899 <u> </u>	\$ 9,060,101 <u> </u>
Total Court of Claims Federal Grant Fund	\$ 10,000,000 <u><u> </u></u>	\$ 927,340 <u><u> </u></u>	\$ 12,559 <u><u> </u></u>	\$ 939,899 <u><u> </u></u>	\$ 9,060,101 <u><u> </u></u>
Traffic and Criminal Conviction Surcharge Fund - 0879					
For Claims Under the Crime Victims Compensation Act	\$ 100,000 <u> </u>	\$ 60,066 <u> </u>	\$ 34,053 <u> </u>	\$ 94,119 <u> </u>	\$ 5,881 <u> </u>
Total Traffic and Criminal Conviction Surcharge Fund	\$ 100,000 <u><u> </u></u>	\$ 60,066 <u><u> </u></u>	\$ 34,053 <u><u> </u></u>	\$ 94,119 <u><u> </u></u>	\$ 5,881 <u><u> </u></u>

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
Miscellaneous Accounts					
Education Assistance (0007)	\$ 13,767	\$ 4,471	\$ 9,296	\$ 13,767	\$ -
Motor Fuel Tax (0012)	82,333	5,030	77,302	82,332	1
Alcoholism and Substance Abuse Block Grant (0013)	12,274	10,963	1,311	12,274	-
Teacher Certificate Fee Revolving (0016)	427	-	427	427	-
Transportation Regulatory (0018)	120	-	120	120	-
General Professions Dedicated (0022)	11,853	226	11,625	11,851	2
Illinois Department of Agriculture Laboratory Services Revolving Fund (0024)	169	-	168	168	1
Live and Learn (0026)	11,535	1,534	10,000	11,534	1
State Boating Act (0039)	10,460	9,736	722	10,458	2
State Parks (0040)	874	-	873	873	1
Wildlife and Fish (0041)	25,849	9,860	15,987	25,847	2
Military Affairs Trust (0043)	218	-	218	218	-
Lobbyist Registration Administration (0044)	1,064	1,064	-	1,064	-
Agriculture Premium (0045)	38,774	-	38,773	38,773	1
Fire Prevention (0047)	10,439	66	10,372	10,438	1
Title III Social Security and Employment Service (0052)	21,705	374	21,331	21,705	-
State Pensions (0054)	7,768	-	7,767	7,767	1
Public Utility (0059)	7,374	-	7,373	7,373	1
Alzheimer's Disease Research (0060)	228	-	227	227	1
Public Health Services (0063)	308,413	228,630	79,781	308,411	2
U.S. Environmental Protection (0065)	3,150	3,150	-	3,150	-
Radiation Protection (0067)	118	-	-	-	118
Underground Storage Tank (0072)	318	-	318	318	-
Illinois Gaming Law Enforcement (0085)	3,375	-	3,374	3,374	1
Clean Air Act Permit (0091)	182	-	182	182	-
Illinois State Medical Disciplinary (0093)	4,073	2,204	1,867	4,071	2
General Obligation Bond Retirement and Interest (0101)	40	-	40	40	-
Youth Alcoholism and Substance Abuse Prevention (0128)	68,093	-	68,093	68,093	-
State Gaming (0129)	293	-	293	293	-
Council on Developmental Disabilities Federal Trust (0131)	7,394	-	7,393	7,393	1
Capital Development (0141)	14,800	-	14,800	14,800	-
State Board of Education Special Purpose Trust (0144)	5,082	-	5,081	5,081	1

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
Miscellaneous Accounts (Continued)					
Coal Mining Regulatory (0147)	\$ 78	\$ -	\$ 77	\$ 77	\$ 1
Registered Certified Public Accountants' Administrative and Disciplinary Fund (0151)	2,600	-	2,600	2,600	-
State Crime Laboratory (0152)	45,511	-	45,511	45,511	-
Weights and Measures (0163)	202	-	201	201	1
Help Illinois Vote (0206)	86,213	-	86,212	86,212	1
Pollution Control Board State Trust (0207)	2,850	-	2,850	2,850	-
Ticket for the Cure (0208)	1,533	-	1,532	1,532	1
Capital Development Board Revolving (0215)	1,471	464	1,006	1,470	1
Professional Indirect Cost (0218)	656,646	18,990	637,655	656,645	1
State Police DUI (0222)	17,615	-	17,615	17,615	-
Asbestos Abatement (0224)	991	50	940	990	1
Illinois Health Facilities (0238)	1,354	1,354	-	1,354	-
State Police Vehicle (0246)	27,542	-	27,542	27,542	-
Nursing Dedicated and Professional (0258)	308	-	308	308	-
Water Revolving Fund (0270)	2,167	-	2,167	2,167	-
LaSalle Veterans Home (0272)	30,869	-	30,867	30,867	2
Anna Veterans Home (0273)	1,670	-	1,669	1,669	1
Long Term Care Monitor Receiver (0285)	1,140	-	1,140	1,140	-
Community Water Supply Laboratory (0288)	30	-	30	30	-
Securities Investors Education (0292)	225	-	225	225	-
Guardianship and Advocacy (0297)	73	-	72	72	1
Natural Areas Acquisition (0298)	996	-	996	996	-
Working Capital Revolving (0301)	53,240	1,714	51,524	53,238	2
Statistical Services Revolving (0304)	182,094	60,733	121,358	182,091	3
Communications Revolving (0312)	15,574	5,491	10,082	15,573	1
Facilities Management Revolving (0314)	1,607,342	1,102,815	496,495	1,599,310	8,032
Professional Services (0317)	51,620	2,874	48,746	51,620	-
Federal Support Agreement Revolving (0333)	510	388	120	508	2
Public Health Laboratory Services Revolving (0340)	511	-	511	511	-
Lead Poisoning Screening (0360)	602	-	602	602	-
Securities Audit and Enforcement (0362)	6,315	1,861	4,452	6,313	2
Department of Business Services Special Operations (0363)	90	-	90	90	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
Miscellaneous Accounts (Continued)					
State Treasurer's Bank Services Trust (0373)	\$ 5,153	\$ 1,125	\$ 4,027	\$ 5,152	\$ 1
Senior Health Insurance Program (0396)	1,171	-	1,171	1,171	-
EMS Assistant (0398)	204	-	204	204	-
DHS Special Purpose Trust (0408)	101,767	62,475	36,790	99,265	2,502
SBE Federal Department of Agriculture (0410)	175	-	175	175	-
Armory Rental (0416)	794	-	-	-	794
Public Aid Recoveries Trust (0421)	3,406,861	2,808,767	598,088	3,406,855	6
Alternate Fuels (0422)	6,000	-	6,000	6,000	-
Illinois Power Agency Operations (0425)	850,000	-	850,000	850,000	-
Reimburse the General Revenue (0428)	182	-	181	181	1
Illinois State Fair (0438)	18,823	439	18,383	18,822	1
Indigent BAIID (0451)	5,029	5,029	-	5,029	-
Monitoring Device Driving Permit Administration Fee (0453)	224	224	-	224	-
Wholesome Meat (0476)	5,271	-	5,270	5,270	1
State Employees Retirement System (0479)	316	-	316	316	-
Secretary of State Identification Security and Theft Prevention (0480)	172	172	-	172	-
Secretary of State Special Services (0483)	1,078	-	1,076	1,076	2
Criminal Justice Trust (0488)	236,024	13,426	222,596	236,022	2
Old Age Survivors Insurance (0495)	4,697	3,902	795	4,697	-
Early Intervention Service Revolving (0502)	363	363	-	363	-
State Asset Forfeiture (0514)	83,338	73,372	9,966	83,338	-
Money Follows the Person Budget Transfer (0522)	895	-	895	895	-
Department of Corrections Reimbursement and Education (0523)	58,366	12,061	46,304	58,365	1
Emergency Management Preparedness (0526)	28,630	28,589	-	28,589	41
Illinois Workers' Compensation Commission Operations (0534)	2,395	-	2,395	2,395	-
Illinois Historic Sites (0538)	4,270	1,947	2,323	4,270	-
Attorney General Court Order and Voluntary Compliance (0542)	5,477	-	5,477	5,477	-
Public Pensions Regulations (0546)	540	539	-	539	1
Transportation Bond Series B (0554)	32,080	-	32,079	32,079	1
Illinois Prepaid Tuition Trust (0557)	17,670	-	17,670	17,670	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
Miscellaneous Accounts (Continued)					
SBE Federal Department of Education (0561)	\$ 18,284	\$ 17,368	\$ 915	\$ 18,283	\$ 1
Pesticide Control (0576)	55	-	54	54	1
DHS Federal Projects (0592)	309,813	303,137	6,674	309,811	2
Whistleblower Reward and Protection (0600)	7,285	240	7,044	7,284	1
Capital Litigation Trust (0614)	51,984	7,725	-	7,725	44,259
Quincy Veterans Home (0619)	9,148	-	9,148	9,148	-
Motor Vehicle License Plate (0622)	16,957	878	16,077	16,955	2
Horse Racing (0632)	274	150	124	274	-
Death Certificate Surcharge (0635)	588	588	-	588	-
DHS State Projects (0642)	10,941	2,295	8,645	10,940	1
Alcoholism and Substance Abuse (0646)	28,125	-	28,125	28,125	-
FY09 Budget Relief (0678)	268	268	-	268	-
ICCS Adult Education (0692)	313,242	-	301,858	301,858	11,384
USDA Women, Infants and Children (0700)	28,847	-	28,846	28,846	1
State Lottery (0711)	341,642	500	183,075	183,575	158,067
Community Mental Health Medicaid Trust Fund (0718)	152,117	58,597	93,518	152,115	2
Family Care (0720)	27,885	14,388	-	14,388	13,497
National Guard and Naval Militia Grant (0721)	17,988	-	-	-	17,988
Illinois Clean Water (0731)	142	-	142	142	-
Secretary of State DUI Administration (0732)	1,555	1,554	-	1,554	1
Tobacco Settlement Recovery (0733)	84,506	84,441	63	84,504	2
State's Attorneys Appellate Prosecutor's County (0745)	430	-	-	-	430
Child Support Administrative (0757)	95,271	2,747	92,522	95,269	2
Local Initiative (0762)	11,656	-	11,656	11,656	-
Tourism Promotion (0763)	18,431	207	18,223	18,430	1
Pet Population Control (0764)	10,972	2,415	3,175	5,590	5,382
IMSA Income (0768)	50	-	50	50	-
Veterans Affairs Library Grant (0775)	2,841	-	2,841	2,841	-
Presidential Library and Museum Operating (0776)	2,172	1,528	643	2,171	1
Bank and Trust Company (0795)	5,349	5,348	-	5,348	1
Nuclear Safety Emergency Preparedness (0796)	64,241	5,601	58,637	64,238	3
Rehabilitation Elementary and Secondary Education Act (0798)	487	-	487	487	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2012
Eighteen Months Ended December 31, 2012

P.A. 97-0057 P.A. 97-0685	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to December 31	Total Expenditures	Balances Lapsed
Miscellaneous Accounts (Continued)					
Medical Special Purposes Trust (0808)	\$ 87	\$ -	\$ 87	\$ 87	\$ -
DCEO Energy Projects (0820)	27,208	-	27,208	27,208	-
Dram Shop (0821)	2,034	1,580	453	2,033	1
Illinois State Dental Disciplinary (0823)	69	69	-	69	-
Agriculture Federal Projects (0826)	3,104	3,104	(1)	3,103	1
Maternal and Child Health Services Block (0872)	163,733	163,178	554	163,732	1
Community Development/Small Cities Block Grant (0875)	8,768	-	8,766	8,766	2
Public Health Special State Projects (0896)	33,588	2,540	31,047	33,587	1
State Surplus Property Revolving (0903)	3,649	1,178	2,469	3,647	2
Illinois Forestry Development (0905)	717	-	716	716	1
State Police Services (0906)	30,376	7,817	22,558	30,375	1
Health Insurance Reserve (0907)	3,766	2,275	1,491	3,766	-
Juvenile Justice Trust (0911)	3,822	-	3,822	3,822	-
Federal Workforce Training (0913)	391,974	390,360	-	390,360	1,614
Metabolic Screening and Treatment (0920)	49,062	1,024	48,037	49,061	1
Violent Crime Victims Assistance (0929)	9,230	-	9,230	9,230	-
Self Insured Employees Liability (0940)	883	-	883	883	-
Park and Conservation (0962)	720	720	-	720	-
Vehicle Inspection (0963)	160	160	-	160	-
Manteno Veterans Home (0980)	3,031	-	3,030	3,030	1
Insurance Financial Regulation (0997)	113	-	113	113	-
Total Miscellaneous Accounts	<u>\$ 10,720,149</u>	<u>\$ 5,570,452</u>	<u>\$ 4,885,495</u>	<u>\$ 10,455,947</u>	<u>\$ 264,202</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 114,829,329</u>	<u>\$ 55,380,012</u>	<u>\$ 10,000,828</u>	<u>\$ 65,380,840</u>	<u>\$ 49,448,489</u>

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Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to records of the Court. During our reconciliation, we noted that the Court's records and the State Comptroller's records did not agree. See Finding 2013-001 for additional details. Expenditure amounts are vouchers approved for payment by the Court and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0727 P.A. 98-0017	P.A. 97-0057 P.A. 97-0685	P.A. 96-0956
General Revenue Fund - 0001			
Appropriations (Net of Transfers)	\$ 58,607,753	\$ 89,803,011	\$ 56,574,778
<u>Expenditures</u>			
Personal Services	\$ 1,149,764	\$ 1,128,495	\$ -
Employee Retirement Contributions Paid by Employer	45,135	44,842	-
State Contribution to Social Security	79,589	77,979	-
Contractual Services	7,777	10,697	-
Travel	12,333	16,537	-
Commodities	3,025	1,206	-
Printing	5,010	5,598	-
Equipment	12,639	7,060	-
Telecommunications Services	3,350	3,366	-
Refunds	9,376	15	-
Reimbursement for Incidental Expenses Incurred by Judges	29,987	29,988	-
Result of the Lapsing of an Appropriation	908,382	1,309,185	-
Payment of Line of Duty Awards	4,339,255	5,612,505	-
For Claims Under the Crime Victims Compensation Act	7,930,953	9,122,617	-
For Claims Other than Crime Victims	7,414,037	8,472,943	-
Awards and Recommendations	3,589,640	24,221,298	4,523,616
Operational Expenses	-	-	1,228,085
Operational Expenses, Awards, Grants, and Permanent Improvements	-	-	24,498,835
Governor's Discretionary Appropriation	-	-	960,497
Vacala Contruction against the Capital Development Board	-	-	581,361
Total Expenditures	<u>\$ 25,540,252</u>	<u>\$ 50,064,331</u>	<u>\$ 31,792,394</u>
Lapsed Balances	<u>\$ 33,067,501</u>	<u>\$ 39,738,680</u>	<u>\$ 24,782,384</u>
Road Fund - 0011			
Appropriations (Net of Transfers)	\$ 1,552,954	\$ 2,149,210	\$ 1,000,000
For Claims Under the Crime Victims Compensation Act	\$ -	\$ 828,206	\$ -
For Claims Other than Crime Victims	789,735	-	963,539
Awards and Recommendations	552,954	91,301	-
Result of the Lapsing of an Appropriation	-	1,057,909	-
Total Expenditures	<u>\$ 1,342,689</u>	<u>\$ 1,977,416</u>	<u>\$ 963,539</u>
Lapsed Balances	<u>\$ 210,265</u>	<u>\$ 171,794</u>	<u>\$ 36,461</u>
Vocational Rehabilitation Fund - 0081			
Appropriations (Net of Transfers)	\$ 146,342	\$ 125,000	\$ 157,878
For Claims Under the Crime Victims Compensation Act	\$ -	\$ 49,708	\$ -
For Claims Other than Crime Victims	145,880	-	85,340
Awards for Lapsed Appropriation Claims less than \$50,000	-	-	32,878
Total Expenditures	<u>\$ 145,880</u>	<u>\$ 49,708</u>	<u>\$ 118,218</u>
Lapsed Balances	<u>\$ 462</u>	<u>\$ 75,292</u>	<u>\$ 39,660</u>

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0727 P.A. 98-0017	P.A. 97-0057 P.A. 97-0685	P.A. 96-0956
DCFS Children's Services Fund - 0220			
Appropriations (Net of Transfers)	\$ 1,626,121	\$ 1,556,959	\$ 1,500,000
For Claims Under the Crime Victims Compensation Act	\$ -	\$ 1,499,996	\$ -
For Claims Other than Crime Victims	1,486,253	-	1,233,253
Awards and Recommendations	126,121	56,959	-
Total Expenditures	<u>\$ 1,612,374</u>	<u>\$ 1,556,955</u>	<u>\$ 1,233,253</u>
Lapsed Balances	<u>\$ 13,747</u>	<u>\$ 4</u>	<u>\$ 266,747</u>
State Garage Revolving Fund - 0303			
Appropriations (Net of Transfers)	\$ 50,000	\$ 50,000	\$ 50,000
For Claims Under the Crime Victims Compensation Act	\$ -	\$ 43,649	\$ -
For Claims Other than Crime Victims	49,201	-	9,786
Total Expenditures	<u>\$ 49,201</u>	<u>\$ 43,649</u>	<u>\$ 9,786</u>
Lapsed Balances	<u>\$ 799</u>	<u>\$ 6,351</u>	<u>\$ 40,214</u>
Administrative and Grant Fund - 0434			
Appropriations (Net of Transfers)	\$ 450,000	\$ 325,000	\$ 325,000
Crime Victims Compensation Act Administration Expenses	\$ 241,937	\$ 198,816	\$ 83,709
Total Expenditures	<u>\$ 241,937</u>	<u>\$ 198,816</u>	<u>\$ 83,709</u>
Lapsed Balances	<u>\$ 208,063</u>	<u>\$ 126,184</u>	<u>\$ 241,291</u>
Court of Claims Federal Grant Fund - 0687			
Appropriations (Net of Transfers)	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Crime Victims Compensation Act	\$ 886,216	\$ 939,899	\$ 2,857,340
Total Expenditures	<u>\$ 886,216</u>	<u>\$ 939,899</u>	<u>\$ 2,857,340</u>
Lapsed Balances	<u>\$ 9,113,784</u>	<u>\$ 9,060,101</u>	<u>\$ 7,142,660</u>
Crime Victims Compensation Act - 0843			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 3,029,000
Payable from the Court of Claims Federal Recovery Victim Compensation Grant Fund	\$ -	\$ -	\$ 3,025,199
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,025,199</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,801</u>

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
	P.A. 97-0727 P.A. 98-0017	P.A. 97-0057 P.A. 97-0685	P.A. 96-0956
Traffic and Criminal Conviction Surcharge Fund - 0879			
Appropriations (Net of Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
For Claims Under the Crime Victims Compensation Act	\$ -	\$ 94,119	\$ -
For Claims Other than Crime Victims	60,934	-	65,887
Total Expenditures	<u>\$ 60,934</u>	<u>\$ 94,119</u>	<u>\$ 65,887</u>
Lapsed Balances	<u>\$ 39,066</u>	<u>\$ 5,881</u>	<u>\$ 34,113</u>
Miscellaneous Accounts			
Appropriation (Net of Transfers)	\$ 1,528,830	\$ 10,720,149	\$ 5,293,803
Total Miscellaneous Accounts	<u>\$ 1,528,319</u>	<u>\$ 10,455,947</u>	<u>\$ 4,281,161</u>
Lapsed Balances	<u>\$ 511</u>	<u>\$ 264,202</u>	<u>\$ 1,012,642</u>
GRAND TOTAL - ALL FUNDS			
Appropriations	\$ 74,062,000	\$ 114,829,329	\$ 78,030,459
Expenditures	<u>\$ 31,407,802</u>	<u>\$ 65,380,840</u>	<u>\$ 44,430,486</u>
Lapsed Balances	<u>\$ 42,654,198</u>	<u>\$ 49,448,489</u>	<u>\$ 33,599,973</u>
State Officer Appropriations	<u>\$ 424,600</u>	<u>\$ 424,600</u>	<u>\$ 424,600</u>
State Officer Expenditures			
Chief Judge	\$ 64,911	\$ 64,911	\$ 64,911
Six Judges	359,603	359,508	341,012
Total Expenditures	<u>\$ 424,514</u>	<u>\$ 424,419</u>	<u>\$ 405,923</u>

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2013

	<u>Equipment</u>
Balance at July 1, 2011	\$ 225,485
Additions	19,329
Deletions	(324)
Net Transfers	<u>-</u>
Balance at June 30, 2012	<u>\$ 244,490</u>
Balance at July 1, 2012	\$ 244,490
Additions	15,990
Deletions	(46,266)
Net Transfers	<u>-</u>
Balance at June 30, 2013	<u>\$ 214,214</u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30,

General Revenue Fund - 001	<u>2013</u>	<u>2012</u>	<u>2011</u>
Filing fees collected	\$ 4,195	\$ 5,115	\$ 6,040
Miscellaneous receipts	40,105	2,450	342
Copy fees (Freedom of Information Act)	9	-	-
Reimbursement from various State funds	1,106,711	445,062	633,069
Prior year refunds	<u>23,987</u>	<u>45,288</u>	<u>109,980</u>
 Total General Revenue Fund	 <u>\$ 1,175,007</u>	 <u>\$ 497,915</u>	 <u>\$ 749,431</u>
 Motor Fuel Tax Fund - 012			
Prior year refunds	<u>\$ -</u>	<u>\$ 4,892</u>	<u>\$ -</u>
Total Motor Fuel Tax Fund	<u>\$ -</u>	<u>\$ 4,892</u>	<u>\$ -</u>
 Administrative and Grant Fund - 0434			
Federal drawdowns	<u>\$ 238,858</u>	<u>\$ 201,775</u>	<u>\$ 101,707</u>
Total Administrative and Grant Fund	<u>\$ 238,858</u>	<u>\$ 201,775</u>	<u>\$ 101,707</u>
 Federal Grant Fund - 0687			
Federal drawdowns	\$ 507,928	\$ 1,011,414	\$ 2,878,678
Restitution	2,473	23,580	38,444
Prior year refunds	<u>26,111</u>	<u>44,591</u>	<u>88,417</u>
Total Federal Grant Fund	<u>\$ 536,512</u>	<u>\$ 1,079,585</u>	<u>\$ 3,005,539</u>
 Federal Recovery Victim Compensation Grant Fund - 0843			
Federal drawdowns	\$ -	\$ 341,559	\$ 2,687,574
Restitution	9,088	33,253	-
Prior year refunds	2,356	8	-
Fiscal Year 2011 refunds	<u>5,631</u>	<u>25,285</u>	<u>-</u>
Total Federal Recovery Victim Compensation Grant Fund	<u>\$ 17,075</u>	<u>\$ 400,105</u>	<u>\$ 2,687,574</u>
 Total Receipts - All Funds	 <u><u>\$ 1,967,452</u></u>	 <u><u>\$ 2,184,272</u></u>	 <u><u>\$ 6,544,251</u></u>

STATE OF ILLINOIS
COURT OF CLAIMS
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>			
Receipts per Agency Records	\$ 1,175,007	\$ 497,915	\$ 749,431
Add: Deposits in Transit, Beginning of Year	1,652	30,173	12,857
Less: Deposits in Transit, End of Year	<u>(7,895)</u>	<u>(1,652)</u>	<u>(30,173)</u>
Total Receipts per Agency Records	<u>\$ 1,168,764</u>	<u>\$ 526,436</u>	<u>\$ 732,115</u>
Deposits Recorded by the Comptroller	<u>\$ 1,168,764</u>	<u>\$ 492,608</u>	<u>\$ 648,022</u>
Difference *	<u>\$ -</u>	<u>\$ 33,828</u>	<u>\$ 84,093</u>
<u>MOTOR FUEL TAX FUND - 012</u>			
Receipts per Agency Records	\$ -	\$ 4,892	\$ -
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts per Agency Records	<u>\$ -</u>	<u>\$ 4,892</u>	<u>\$ -</u>
Deposits Recorded by the Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Difference *	<u>\$ -</u>	<u>\$ 4,892</u>	<u>\$ -</u>
<u>ADMINISTRATIVE & GRANT FUND - 434</u>			
Receipts per Agency Records	\$ 238,858	\$ 201,775	\$ 101,707
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts per Agency Records	<u>\$ 238,858</u>	<u>\$ 201,775</u>	<u>\$ 101,707</u>
Deposits Recorded by the Comptroller	<u>\$ 238,858</u>	<u>\$ 201,955</u>	<u>\$ 101,707</u>
Difference *	<u>\$ -</u>	<u>\$ (180)</u>	<u>\$ -</u>

STATE OF ILLINOIS
COURT OF CLAIMS
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2013	2012	2011
<u>FEDERAL GRANT FUND - 687</u>			
Receipts per Agency Records	\$ 536,512	\$ 1,079,585	\$ 3,005,539
Add: Deposits in Transit, Beginning of Year	24,217	6,512	14,782
Less: Deposits in Transit, End of Year	<u>(395,603)</u>	<u>(24,217)</u>	<u>(6,512)</u>
Total Receipts per Agency Records	<u>\$ 165,126</u>	<u>\$ 1,061,880</u>	<u>\$ 3,013,809</u>
Deposits Recorded by the Comptroller	<u>\$ 165,126</u>	<u>\$ 1,164,440</u>	<u>\$ 2,934,504</u>
Difference *	<u>\$ -</u>	<u>\$ (102,560)</u>	<u>\$ 79,305</u>
<u>FEDERAL RECOVERY FUND - 843</u>			
Receipts per Agency Records	\$ 17,075	\$ 400,105	\$ 2,687,574
Add: Deposits in Transit, Beginning of Year	19,631	472,001	-
Less: Deposits in Transit, End of Year	<u>(4,004)</u>	<u>(19,631)</u>	<u>(472,001)</u>
Total Receipts per Agency Records	<u>\$ 32,702</u>	<u>\$ 852,475</u>	<u>\$ 2,215,573</u>
Deposits Recorded by the Comptroller	<u>\$ 32,702</u>	<u>\$ 835,150</u>	<u>\$ 2,215,573</u>
Difference *	<u>\$ -</u>	<u>\$ 17,325</u>	<u>\$ -</u>
GRAND TOTAL PER AGENCY	\$ 1,605,450	\$ 2,647,458	\$ 6,063,204
GRAND TOTAL PER COMPTROLLER	<u>1,605,450</u>	<u>2,694,153</u>	<u>5,899,806</u>
TOTAL DIFFERENCE *	<u>\$ -</u>	<u>\$ (46,695)</u>	<u>\$ 163,398</u>

Note* - Court receipt records could not be reconciled to the Office of the Comptroller records. See Finding 2013-001.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

The following is a summary of explanations for significant fluctuations in expenditures incurred by the Court of Claims for the Fiscal Year ended June 30, 2013 as compared to the Fiscal Year ended June 30, 2012 and for the Fiscal Year ended June 30, 2012 as compared to the Fiscal Year ended June 30, 2011. Included are explanations for variances greater than \$10,000 and 20%.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012

General Revenue Fund - 001

Result of the Lapsing of an Appropriation, Payment of Line of Duty Awards, Awards and Recommendations

The decrease in Result of the Lapsing of an Appropriation, Payment of Line of Duty Awards, and Awards and Recommendations expenditures was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims is expected to vary significantly from year to year.

Awards and Claims (Various Funds)

The increase/decrease in Claims Under the Crime Victims Compensation Act, Claims Other than Crime Victims, Awards and Recommendations, and Result of the Lapsing of an Appropriation expenditures was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims is expected to vary significantly from year to year.

Miscellaneous Accounts

The decrease in Miscellaneous Accounts expenditures was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims is expected to vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2011

General Fund - 001

For Fiscal Year 2012, the Court of Claims (Court) received individual appropriations designated for specific purposes rather than a lump sum for operational expenses appropriation. For Fiscal Year 2011, the Court received a lump sum appropriation. In addition, the Court received a Governor's Discretionary Appropriation and a Vacala Construction against the Capital Development Board appropriation in Fiscal Year 2011, which the Court did not receive in Fiscal Year 2012.

Awards and Recommendations

The increase in Awards and Recommendations expenditures was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims is expected to vary significantly from year to year.

Awards and Claims (Various Funds)

The increase/decrease in Claims Under the Crime Victims Compensation Act, Claims Other than Crime Victims, Awards and Recommendations, Result of the Lapsing of an Appropriation, and Court of Claims Federal Recovery Victim Compensation Grant Fund expenditures was due to normal fluctuation. The amount of expenditures is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims is expected to vary significantly from year to year.

Miscellaneous Accounts

The increase in Miscellaneous Accounts expenditures was due to the Court receiving supplemental appropriations earlier than in the prior year. The Court usually does not have access to the supplemental appropriations until the following fiscal year. However, the Court was able to use Fiscal Year 2012 supplemental funds during the Fiscal Year 2012 lapse period rather than in the following year, as was the case in Fiscal Year 2011.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

The following is a summary of explanations for significant fluctuations in receipts received by the Court of Claims for the Fiscal Year ended June 30, 2013 as compared to the Fiscal Year ended June 30, 2012 and for the Fiscal Year ended June 30, 2012 as compared to the Fiscal Year ended June 30, 2011. Included are explanations for variances greater than \$5,000 and 20%.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2012 and 2013

General Revenue Fund - 0001

Miscellaneous Receipts

The increase in miscellaneous receipts was due to Claimants receiving more money from third parties through litigation or other claims, which resulted in the Court receiving more money from the Claimants. The number of receipts is expected to vary significantly from year to year.

Reimbursement from Various State Funds

The increase in reimbursements from various State funds was due to an increase in claims awarded and paid by the Court. The number of claims is expected to vary significantly from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to fewer refunds from Claimants and returns from prior year claims. The number of refunds is expected to vary significantly from year to year.

Federal Grant Fund - 0687

Federal Drawdowns

The decrease in federal drawdowns was due to the Court's overall crime victim awards decreasing from the prior year. The number of federal drawdowns is expected to vary significantly from year to year.

Restitution

The decrease in restitution was due to Claimants receiving less money from third parties through litigation or other claims, which resulted in the Court receiving less money from the Claimants. The amount of restitution is expected to vary significantly from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to Claimants receiving less money from third parties through litigation or other claims, which resulted in the Court receiving less money from the Claimants. The number of refunds is expected to vary significantly from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2012 and 2013 (Continued)

Federal Recovery Victim Compensation Grant Fund – 0843

Federal Drawdowns

The decrease in federal drawdowns was due to the Court expending the remaining federal recovery money in Fiscal Year 2012, leaving no federal recovery money available in Fiscal Year 2013.

Restitutions

Although federal recovery money was not available in Fiscal Year 2013, the Court still received restitution from the federal recovery money that was spent in Fiscal Year 2012. The decrease in restitution was due to the change in the Court's receipt of money from Claimants who pursued third party litigation or other claims.

Fiscal Year 2011 Refunds

Although federal recovery money was not available in Fiscal Year 2013, the Court still received refunds from the federal recovery money that was spent in Fiscal Year 2011. The decrease in Fiscal Year 2011 refunds was due to the change in the Court's receipt of money from Claimants who pursued third party litigation or other claims.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2011 and 2012

General Revenue Fund - 0001

Reimbursement from Various State Funds

The decrease in reimbursements from various State funds was due to a decrease in claims awarded and paid by the Court. The number of claims is expected to vary significantly from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to fewer refunds from Claimants and returns from prior year claims. The number of refunds is expected to vary significantly from year to year.

Administrative and Grant Fund - 0434

Federal Drawdowns

The increase in federal drawdowns was due to the hiring of a new Crime Victim Manager.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2011 and 2010 (Continued)

Federal Grant Fund - 0687

Federal Drawdowns

The decrease in federal drawdowns was due to the Court's overall crime victim awards decreasing from the prior year. The number of federal drawdowns is expected to vary significantly from year to year.

Restitutions

The decrease in restitution was due to Claimants receiving less money from third parties through litigation or other claims, which resulted in the Court receiving less money from the Claimants. The amount of restitution is expected to vary significantly from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to Claimants receiving less money from third parties through litigation or other claims, which resulted in the Court receiving less money from the Claimants. The number of refunds is expected to vary significantly from year to year.

Federal Recovery Victim Compensation Grant Fund - 843

Federal Drawdowns

The decrease in federal drawdowns was due to the federal funding being a one-time grant for a fixed amount, of which, the majority was drawn down in Fiscal Year 2011 with the remainder of the grant drawn down in Fiscal Year 2012.

Restitution

The increase in restitution was due to the federal funding to the Court beginning in Fiscal Year 2011 and the Court did not begin receiving restitution until Fiscal Year 2012.

Fiscal Year 2011 Refunds

The increase in Fiscal Year 2011 refunds was due to the federal funding to the Court beginning in Fiscal Year 2011 and the Court did not begin receiving refunds until Fiscal Year 2012.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

The following is a summary of explanations for significant lapse period expenditures incurred by the Court of Claims for Fiscal Years 2013 and 2012. Included are lapse period expenditures greater than \$5,000 and 20%.

FISCAL YEAR 2013**General Revenue Fund - 0001**Refunds

During Fiscal Year 2013, an agency reported an incorrect appropriation code for an award that was made. The Court paid this award out of the General Revenue Fund and the Federal Civil Preparedness Administrative Fund (Fund 497) reimbursed the General Revenue Fund. The agency did not inform the Court that this was the wrong fund until after the reimbursement was made. Therefore, the Court was required to refund Fund 497 the money that was erroneously used to reimburse the General Revenue Fund due to the agency's error.

Awards and Recommendations

Claims paid during the lapse period were for claims received and approved late in the fiscal year, but not processed until the lapse period.

Road Fund - 0011Awards and Recommendations

Claims paid during the lapse period were for claims received and approved late in the fiscal year, but not processed until the lapse period.

DCFS Children's Service Fund - 0220Awards and Recommendations

Claims paid during the lapse period were for claims received and approved late in the fiscal year, but not processed until the lapse period.

Court of Claims Federal Grant Fund - 0687Crime Victims Compensation Act

Claims paid during the lapse period were for claims received and approved late in the fiscal year, but not processed until the lapse period.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013

FISCAL YEAR 2013 (Continued)

Miscellaneous Accounts

Claims paid during the lapse period were for claims received and approved late in the fiscal year, but not processed until the lapse period. The appropriations for the Fiscal Year 2013 Miscellaneous Accounts were provided to the Court of Claims through a supplemental appropriation very late in the fiscal year. Thus, all of the Miscellaneous Account expenditures were incurred during the lapse period.

FISCAL YEAR 2012

General Revenue Fund - 0001

Result of the Lapsing of an Appropriation

Funds from a Special Awards Bill were made available to the Court by a supplemental appropriation. The funds were provided to the Court to cover awards that were not able to be paid during the fiscal year due to lack of funding in the original appropriation.

Road Fund - 0011

Awards and Recommendations & Result of the Lapsing of an Appropriation

Funds from a Special Awards Bill were made available to the Court by a supplemental appropriation. The funds were provided to the Court to cover awards that were not able to be paid during the fiscal year due to lack of funding in the original appropriation.

Department of Children and Family Services Children's Service Fund - 0220

Awards and Recommendations

Funds from a Special Awards Bill were made available to the Court by a supplemental appropriation. The funds were provided to the Court to cover awards that were not able to be paid during the fiscal year due to lack of funding in the original appropriation.

Traffic and Criminal Conviction Surcharge Fund - 0879

Claims Under the Crime Victims Compensation Act

Funds from a Special Awards Bill were made available to the Court by a supplemental appropriation. The funds were provided to the Court to cover awards that were not able to be paid during the fiscal year due to lack of funding in the original appropriation.

Miscellaneous Accounts

Funds from a Special Awards Bill were made available to the Court by a supplemental appropriation. The funds were provided to the Court to cover awards that were not able to be paid during the fiscal year due to lack of funding in the original appropriation.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2013
(Not Examined)

Functions

The Court consists of seven judges who are required to be attorneys licensed to practice law in the State of Illinois (705 ILCS 505/1). Judges are appointed to six year staggered terms by the Governor with the advice and consent of the Senate. Judges remain in the position until a new appointment has been made by the Governor upon expiration of terms.

A schedule of judges as of June 30, 2013 is as follows:

<u>Judge</u>	<u>Term Expires</u>
Robert J. Sprague (Chief Justice)	1/16/15
Peter Birnbaum	1/18/16
Mary Patricia Burns	1/19/15
Neil F. Hartigan	1/21/19
Gerald E. Kubasiak	1/16/17
Robert J. Steffen	1/15/18
Donald Storino	1/21/19

In addition, the Court has the statutory authority to appoint Commissioners to assist the Court as it directs and can discharge them at will. Each Commissioner is required to be a licensed lawyer and is considered part-time by the Court (705 ILCS 505/9).

A schedule of commissioners as of June 30, 2013 is as follows:

George Argionis	Lourdes Monteagudo
Joseph Cavanaugh	Patricia Murphy
Lloyd Cueto	David Reid
Mazie Harris	David Rodriguez
Robert Lovero	Herbert Rosenberg
Daniel Madigan	Ronald Serpico
Maritza Martinez	Tim Timoney
Laurie Mikva	Thomas Ysursa

The Honorable Jesse White, Secretary of State, serves as Ex-Officio Clerk of the Court. Delores Martin serves as Deputy Clerk. During the engagement period, the Secretary of State provided ten employees, two in Chicago and eight in Springfield, to the Court. These employees perform administrative, accounting, and clerical duties.

Under the Court of Claims Act (705 ILCS 505/8), the Court has the exclusive jurisdiction to hear and determine the following matters: (a) all claims against the State of Illinois founded upon any law of the State, or upon any regulation thereunder by an executive or administrative officer or agency, other than claims arising under the Workers' Compensation Act or the Workers' Occupational Diseases Act, or claims for certain expenses in civil litigation, or to review administrative decisions for which a statute provides that review shall be in the circuit or appellate court; (b) all claims against the State founded upon any contract entered into with the

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2013
(Not Examined)

Functions (Continued)

State of Illinois; (c) all claims against the State for time unjustly served in prisons of this State where the persons imprisoned receive a pardon from the Governor stating that such pardon is issued on the ground of innocence of the crime from which they are imprisoned; (d) all claims against the State for damages in cases sounding in tort; (e) all claims for recoupment made by the State against any claimant; (f) all claims pursuant to the Line of Duty Compensation Act; (g) all claims filed pursuant to the Crime Victims Compensation Act; (h) all claims pursuant to the Illinois National Guardsman's Compensation Act; and (i) all claims authorized by subsection (a) of the Illinois Administrative Procedure Act for the expenses incurred by a party in a contested case on the administrative level.

The Office of the Attorney General appears for the defense and protection in the interest of the State of Illinois in all cases filed in the Court. The Attorney General is also responsible for recoupment of claim awards made by the State during the examination period (705 ILCS 505/19).

Planning Program

The Court of Claims' goals are its functions as defined by State statutes. In addition, the Court of Claims' long term goals are to adjudicate claims against the State, make final decisions with minimum delays and promptly pay all claims awarded.

STATE OF ILLINOIS
 COURT OF CLAIMS
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2013
 (Not Examined)

The following table, prepared from Agency records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

	FISCAL YEAR		
	2013	2012	2011
Full-time Employees:			
Court Administrator	1	1	1
Deputy Administrator	1	1	1
Crime Victims Manager	1	1	0
Legal Council	1	1	1
Secretary	1	1	1
Administrative Clerk	1	1	1
Total Full-time Employees	<u>6</u>	<u>6</u>	<u>5</u>
Part-time Employees			
Commissioners	17	17	15
Judges' Secretaries	5	5	5
Law Clerks	8	8	6
Total Part-time Employees	<u>30</u>	<u>30</u>	<u>26</u>
Total Employees	<u><u>36</u></u>	<u><u>36</u></u>	<u><u>31</u></u>

Judges' salaries were paid from the State Officers' Salary appropriation received by the State Comptroller. The average number of judges each year is seven, as is mandated by statute.

STATE OF ILLINOIS
 COURT OF CLAIMS
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2013
 (Not Examined)

The following is a summary of the number of claims against the State that were pending, as well as information on final decisions:

	FISCAL YEAR		
	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Pending:</u>			
General	3,616	4,032	4,104
Crime Victims	4,922	5,334	5,531
TOTAL	<u>8,538</u>	<u>9,366</u>	<u>9,635</u>
<u>Final Decision:</u>			
Awards			
General	2,226	2,789	2,616
Crime Victims	1,902	2,362	2,497
TOTAL	<u>4,128</u>	<u>5,151</u>	<u>5,113</u>
Denials			
General	227	230	180
Crime Victims	2,506	3,481	3,429
TOTAL	<u>2,733</u>	<u>3,711</u>	<u>3,609</u>
Dismissed			
General	856	791	829
Crime Victims	275	246	588
TOTAL	<u>1,131</u>	<u>1,037</u>	<u>1,417</u>
TOTAL DECISIONS*	<u>7,992</u>	<u>9,899</u>	<u>10,139</u>

* Note: There may be more than one decision for an award.