

**STATE OF ILLINOIS
COURT OF CLAIMS**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2015

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2015

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STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

AGENCY OFFICIALS

Court of Claims

| | |
|---------------------|---|
| Chief Justice | Honorable Peter Birnbaum (5/7/15 – Current) Honorable Robert Sprague (7/1/13 – 5/6/15) |
| Court Administrator | Mr. Brad Bucher |
| General Counsel | Mr. Michael Mathis |
| Fiscal Officer | Mr. Christopher Valasek |

Secretary of State (Clerk of Court of Claims)

| | |
|---------------------------|---|
| Director and Deputy Clerk | Ms. Nina Fain (5/1/15 – Current) Vacant (1/1/15 – 4/30/15) Ms. Delores Martin (7/1/13 – 12/31/14) |
|---------------------------|---|

Court of Claims offices are located at:

630 South College
Springfield, IL 62756

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



STATE OF ILLINOIS

COURT OF CLAIMS
630 SOUTH COLLEGE STREET, 2ND FLOOR
SPRINGFIELD, ILLINOIS 62756

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STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

1/28/16

Honorable Frank J. Mautino
Auditor General
740 East Ash Street
Springfield, IL 62703

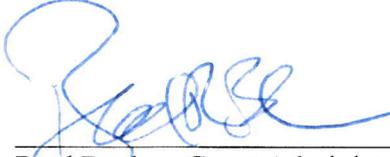
Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Court of Claims (Court). 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's compliance with the following assertions during the two-year period ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, the Court has materially complied with the assertions below.

- 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.

Yours truly,

Court of Claims



Brad Bucher, Court Administrator



Michael Mathis, General Counsel



Christopher Valasek, Fiscal Officer

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2015

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, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

| <u>Number of</u> | <u>Current</u> <u>Report</u> | <u>Prior</u> <u>Report</u> |
|--|---------------------------------|-------------------------------|
| Findings | 4 | 5 |
| Repeated findings | 2 | 5 |
| Prior recommendations implemented or not repeated | 3 | 0 |

SCHEDULE OF FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> | <u>Finding Type</u> |
|-----------------------------|-------------|---|--|
| FINDINGS (STATE COMPLIANCE) | | | |
| 2015-001 | 9 | Inadequate controls over receipts | Significant Deficiency and Noncompliance |
| 2015-002 | 11 | Inadequate controls over personal services | Significant Deficiency and Noncompliance |
| 2015-003 | 14 | Failure to comply with the Fiscal Control and Internal Auditing Act | Significant Deficiency and Noncompliance |
| 2015-004 | 15 | Violent Crimes Advisory Commission | Noncompliance |

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

PRIOR FINDINGS NOT REPEATED

- | | | |
|---|----|--|
| A | 16 | Inadequate controls over receipt and expenditure records |
| B | 16 | Property control weaknesses |
| C | 17 | Inadequate segregation of duties |

EXIT CONFERENCE

The Court of Claims declined an exit conference in correspondence dated January 12, 2016. The responses to the recommendations were provided by Chris Valasek, Fiscal Officer, in correspondence dated January 28, 2016.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Court of Claims' 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, 2015. The management of the State of Illinois, Court of Claims is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Court of Claims' compliance based on our examination.

- A. The State of Illinois, 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 State of Illinois, 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 State of Illinois, 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 State of Illinois, 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.

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 State of Illinois, Court of Claims' 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 State of Illinois, Court of Claims' compliance with specified requirements.

In our opinion, the State of Illinois, Court of Claims complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed 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 2015-001 through 2015-004.

Internal Control

Management of the State of Illinois, Court of Claims 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 State of Illinois, Court of Claims' 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 State of Illinois, Court of Claims' internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Court of Claims' internal control over compliance.

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 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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control over compliance that we consider to be

material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2015-001 through 2015-003 that we consider to be significant deficiencies.

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

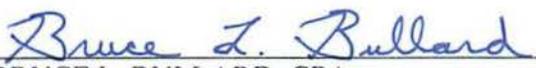
The State of Illinois, Court of Claims' responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Court of Claims' responses and, accordingly, we express no opinion on the responses.

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, 2015 and June 30, 2014 in Schedules 1 through 8 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, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 7 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 28, 2016

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-001. **FINDING** (Inadequate controls over receipts)

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

- Twenty-two of 60 (37%) Treasurer's drafts, totaling \$11,805, were not submitted to the Office of the Comptroller (IOC) in a timely manner. The drafts were submitted between 1 and 111 days late.

Good business practices require deposits to be reported within 30 days to increase the balance of funds available for expenditure.

- Two of 60 (3%) receipts, totaling \$70, and one of four (25%) refunds, totaling \$91, were not deposited in a timely manner. The receipts were deposited one day late while the refund was deposited six days late.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)(4)) requires money received not exceeding \$500 to be deposited the next succeeding first or fifteenth day of each month, whichever is earlier.

- Two of 60 (3%) receipts, totaling \$335, did not agree to the Court's books and records.
- One of 60 (2%) receipts, totaling \$60, did not have adequate supporting documentation, and therefore, auditors were unable to determine if the deposit and remittance to the IOC was timely.

The Act (30 ILCS 230/2(a)) requires each State agency to keep a detailed account of money received showing the date of receipt, the payor, purpose, and amount when receipts are received.

During the previous examination, Court personnel stated some delays occurred during a transitional period between fiscal officers and some were due to oversight. During the current examination, Court personnel stated the problems noted were due to oversight and clerical error.

Failure to submit Treasurer's drafts timely could result in funds not being available for expenditure. Failure to deposit cash receipts and refunds in a timely manner may result in a loss of interest revenue. Failure to maintain adequate records increases the risk of misappropriation of assets.

In addition, during the previous examination, the Court did not report fees collected from the Freedom of Information Act on its Fiscal Year 2013 Agency Fee Imposition Report. During the current examination, the Court reported all fees on its Fiscal Years 2014 and 2015 Agency Fee Imposition Reports. (Finding Code No. 2015-001, 2013-005, 11-4, 09-4)

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

RECOMMENDATION

We recommend the Court strengthen its controls to ensure Treasurer's drafts are submitted timely. We also recommend the Court ensure receipts and refunds are deposited timely and records are properly maintained.

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, 2015

2015-002. **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 nine of nine (100%) part-time employees and did not timely perform annual evaluations for three of three (100%) full-time employees. The full-time employee evaluations were completed 278 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.

- One of nine (11%) part-time employees tested did not submit their activity sheets in a timely manner. The activity sheet was submitted 80 days late. Also, a part-time employee's activity sheet was dated before the body of work was completed. In addition, two of nine (22%) part-time employees tested did not fully complete their activity sheets with the proper information.

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 completed 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.

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

- Two of nine (22%) part-time employees did not have gross pay supporting documentation included in their personnel files.

Good business practices require supporting documentation of gross pay be kept in employees' personnel files. Failure to document gross pay could result in erroneous salary payments.

- The Court's Agency Workforce Report filed in Fiscal Year 2014 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.

During the previous examination, Court personnel noted the personal services conditions were due to oversight or mathematical errors. During the current examination, Court personnel stated the timing deficiencies and employee files issues were due to oversight. The Court further stated that it does not evaluate part-time employees because they are evaluated by the assigned judges, independent of their Court of Claims employment.

During the previous examination, the Court could not provide documentation of supervisor approval for leave requests for seven of seven (100%) full-time employees tested. In addition, three of seven (43%) full-time employees failed to submit their vacation leave requests prior to the leave. Also, one of seven (14%) full-time employees failed to date their vacation leave requests. The Court also inaccurately calculated the amount of accumulated leave time carried over from one month to the next. In addition, the Court did not allocate the appropriate amount of leave time for sick, vacation, and personal leave.

During the current examination, our testing indicated the Court provided documentation supporting proper leave requests, submitted vacation leave requests prior to the leave, and properly dated their vacation leave requests. Our testing also indicated the Court calculated the amount of accumulated leave time correctly and allocated the appropriate amount of leave time for sick, vacation, and personal leave. (Finding Code No. 2015-002, 2013-004, 11-5)

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

RECOMMENDATION

We recommend the Court timely document employee evaluations for both full-time and part-time employees. We also recommend the Court require part-time employees to submit properly completed activity sheets on a timely basis. We further recommend the Court update its policies and procedures to include the topic of salaries and wages and properly document gross pay in personnel files. Finally, we recommend the Court prepare accurate Agency Workforce Reports and file corrected reports with the Office of the Governor and Secretary of State.

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, 2015

2015-003. **FINDING** (Failure to comply with the Fiscal Control and Internal Auditing Act)

The Court of Claims (Court) did not comply with the Fiscal Control and Internal Auditing Act (FCIAA). During testing, we noted the following:

- The Court did not perform an evaluation of its internal fiscal and administrative controls during Fiscal Year 2014. The Court failed to prepare and file its FCIAA certification with the Office of the Auditor General during Fiscal Year 2014.
- The Court filed its Fiscal Year 2015 FCIAA certification with the Office of the Auditor General five days late.

The FCIAA (30 ILCS 10/3003) requires the chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1st of each year.

Court officials stated the failure to file the Fiscal Year 2014 report and late filing of the Fiscal Year 2015 report was due to oversight.

Timely evaluations of internal controls are necessary to determine whether existing controls are adequate to prevent or detect potential risks. Failure to timely file the certification with the Auditor General is noncompliance with statute. (Finding Code No. 2015-003)

RECOMMENDATION

We recommend the Court perform timely evaluations of its systems of internal fiscal and administrative controls and timely file annual certifications regarding the evaluation with the Office of the Auditor General by May 1st of each year as required by the FCIAA.

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, 2015

2015-004. **FINDING** (Violent Crimes Advisory Commission)

The Court of Claims' (Court) Chief Justice or his/her designee did not serve on the Violent Crimes Advisory Commission (Commission).

During testing, we noted neither the Court's Chief Justice nor his/her designee attended meetings for the Commission as required by the Violent Crime Victims Assistance Act (Act).

The Act (725 ILCS 240/4) requires the Chief Justice of the Court or his or her designee serve on the Commission.

Court personnel stated the Court was not aware the Chief Justice had been designated as a member of the Advisory Commission. To the best of its knowledge, the Court was not provided with communication regarding participation with the Commission or required attendance at Commission meetings.

Failure of the Court to participate in the Commission is noncompliance with the Act and limits the input from the Court into the Commission. (Finding Code No. 2015-004)

RECOMMENDATION

We recommend the Chief Justice or his/her designee actively participate on the Commission.

COURT RESPONSE

The Court agrees with the recommendation and will act accordingly.

STATE OF ILLINOIS
COURT OF CLAIMS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2015

A. **FINDING** (Inadequate controls over receipt and expenditure records)

During the previous examination, 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. Specifically, the Court did not correctly perform monthly reconciliations of its receipt records to the IOC's Monthly Revenue Status Report; its expenditure records to the IOC's Monthly Appropriation Status Report; or its monthly ending available cash balance to the IOC's Cash Report (SB05). The Court also did not maintain accurate receipt and expenditure records. Lastly, the Court rolled forward the incorrect amount to the next month's beginning balance on its receipts ledger during Fiscal Year 2012.

During the current examination, our testing indicated the Court correctly performed reconciliations of its receipt and expenditure records to the IOC's Monthly Status Reports; however, the Court did not keep record of the date the receipt and expenditure reconciliations were performed or the person performing and reviewing the reconciliations. The Court maintained accurate receipt and expenditure records. The Court also correctly performed reconciliations of its month ending available cash balance to the IOC's SB05. The Court correctly rolled forward the beginning balance on its receipt records. The outstanding issues are considerably less significant and have been reported in the Immaterial Letter as Finding IM2015-002. (Finding Code No. 2013-001, 11-1, 09-1, 07-5, 05-3)

B. **FINDING** (Property control weaknesses)

During the previous examination, the Court of Claims (Court) did not maintain sufficient controls over the recording and reporting of its State property. Specifically, one item was not added to the Court's property records, four items were located in a different location than what was recorded on the Court's property records, one item on the property records could not be located, and one item was found that was not on the Court's property records. Also, five items were not properly tagged. In addition, the Court's Agency Reports of State Property (C-15) contained errors. The Court also did not file its Fiscal Year 2013 Annual Real Property Utilization Report by the July 31 deadline.

During the current examination, our testing indicated the Court improved its controls over the recording and reporting of State property. We noted only two items located in a different location than recorded on the Court's property records, two items on the property records that could not be located, and one item not properly tagged. We noted no problems with the Court's additions, the Court properly completed its C-15 reports, and the Court timely filed its Fiscal Year 2014 and Fiscal Year 2015 Annual Real Property Utilization Report. The outstanding issues are less significant and have been reported in the Immaterial Letter as Finding IM2015-001. (Finding Code No. 2013-002, 11-2, 09-2)

STATE OF ILLINOIS
COURT OF CLAIMS
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2015

C. **FINDING** (Inadequate segregation of duties)

During the previous examination period, the Court of Claims (Court) did not maintain adequate segregation of duties in the areas of receipts processing and State property. Specifically, the Court had one employee who was responsible for recording, depositing, and reconciling the Court's receipts. Also, one person had authority to tag inventory, maintain property records, perform physical inventory and complete quarterly Agency Reports of State Property.

During the current examination period, the Court had improved segregation of duties regarding the recording, depositing, and reconciling of the Court's receipts. However, the Court's State property segregation issue was still noted as a weakness. This weakness has been included with other State property weaknesses in the Immaterial Letter as Finding IM2015-001. (Finding Code No. 2013-003, 11-3, 09-3)

STATE OF ILLINOIS
COURT OF CLAIMS
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

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 and Reconciliation 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, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. 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
Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

| Public Act 98-0679 | Appropriations (Net After Transfers) | Expenditures Through 6/30/15 | Lapse Period Expenditures 7/1 - 8/31/15 | Total Expenditures | Balances Lapsed |
|--|--|------------------------------------|---|-----------------------|---------------------|
| <u>APPROPRIATED FUNDS</u> | | | | | |
| General Revenue Fund - 0001 | | | | | |
| Personal Services | \$ 1,173,800 | \$ 1,121,654 | \$ - | \$ 1,121,654 | \$ 52,146 |
| Employee Retirement Contributions Paid by Employer | 47,000 | 44,923 | - | 44,923 | 2,077 |
| State Contribution to Social Security | 90,100 | 77,224 | - | 77,224 | 12,876 |
| Contractual Services | 18,500 | 6,895 | 1,357 | 8,252 | 10,248 |
| Travel | 12,250 | 11,033 | 707 | 11,740 | 510 |
| Commodities | 4,250 | 1,469 | 160 | 1,629 | 2,621 |
| Printing | 5,100 | 2,996 | 228 | 3,224 | 1,876 |
| Equipment | 11,500 | 8,531 | 2,858 | 11,389 | 111 |
| Telecommunications Services | 3,750 | 2,586 | 597 | 3,183 | 567 |
| Refunds | 400 | 45 | - | 45 | 355 |
| Reimbursement for Incidental Expenses Incurred by Judges | 30,000 | 26,775 | 2,356 | 29,131 | 869 |
| Result of the Lapsing of an Appropriation | 1,000,000 | 986,487 | (59) | 986,428 | 13,572 |
| Payment of Line of Duty Awards | 7,000,000 | 2,090,850 | - | 2,090,850 | 4,909,150 |
| For Claims Under the Crime Victims Compensation Act | 6,000,000 | 5,871,450 | 51,019 | 5,922,469 | 77,531 |
| For Claims Other than Crime Victims | 9,807,400 | 8,775,931 | 1,026,154 | 9,802,085 | 5,315 |
| Total General Revenue Fund | \$ 25,204,050 | \$ 19,028,849 | \$ 1,085,377 | \$ 20,114,226 | \$ 5,089,824 |
| Road Fund - 0011 | | | | | |
| For Claims Other than Crime Victims | \$ 1,000,000 | \$ 375,574 | \$ 12,057 | \$ 387,631 | \$ 612,369 |
| Total Road Fund | \$ 1,000,000 | \$ 375,574 | \$ 12,057 | \$ 387,631 | \$ 612,369 |

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

| Public Act 98-0679 | Appropriations (Net After Transfers) | Expenditures Through 6/30/15 | Lapse Period Expenditures 7/1 - 8/31/15 | Total Expenditures | Balances Lapsed |
|--|--|------------------------------------|---|-----------------------|--------------------|
| Vocational Rehabilitation Fund - 0081 | | | | | |
| For Claims Other than Crime Victims | \$ 125,000 | \$ 116,512 | \$ 2,466 | \$ 118,978 | \$ 6,022 |
| Total Vocational Rehabilitation Fund | \$ 125,000 | \$ 116,512 | \$ 2,466 | \$ 118,978 | \$ 6,022 |
| DCFS Children's Services Fund - 0220 | | | | | |
| For Claims Other than Crime Victims | \$ 1,500,000 | \$ 1,497,689 | \$ - | \$ 1,497,689 | \$ 2,311 |
| Total DCFS Children's Services Fund | \$ 1,500,000 | \$ 1,497,689 | \$ - | \$ 1,497,689 | \$ 2,311 |
| State Garage Revolving Fund - 0303 | | | | | |
| For Claims Other than Crime Victims | \$ 50,000 | \$ 45,707 | \$ 5 | \$ 45,712 | \$ 4,288 |
| Total State Garage Revolving Fund | \$ 50,000 | \$ 45,707 | \$ 5 | \$ 45,712 | \$ 4,288 |
| Administrative and Grant Fund - 0434 | | | | | |
| Crime Victims Compensation Act Administration Expenses | \$ 450,000 | \$ 259,865 | \$ 5,026 | \$ 264,891 | \$ 185,109 |
| Total Administrative and Grant Fund | \$ 450,000 | \$ 259,865 | \$ 5,026 | \$ 264,891 | \$ 185,109 |
| Court of Claims Federal Grant Fund - 0687 | | | | | |
| Crime Victims Compensation Act | \$ 10,000,000 | \$ 2,463,896 | \$ 549,858 | \$ 3,013,754 | \$ 6,986,246 |
| Total Court of Claims Federal Grant Fund | \$ 10,000,000 | \$ 2,463,896 | \$ 549,858 | \$ 3,013,754 | \$ 6,986,246 |

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

| Fourteen Months Ended August 31, 2015 | | | | | |
|---|--|------------------------------------|---|-----------------------|----------------------|
| | Appropriations (Net After Transfers) | Expenditures Through 6/30/15 | Lapse Period Expenditures 7/1 - 8/31/15 | Total Expenditures | Balances Lapsed |
| Public Act 98-0679 | | | | | |
| Court of Claims Federal Recovery Victim Compensation Grant Fund - 0843 | | | | | |
| Crime Victims Compensation Act | \$ 90,000 | \$ - | \$ - | \$ - | \$ 90,000 |
| Total Court of Claims Federal Recovery Victim Compensation Grant Fund | \$ 90,000 | \$ - | \$ - | \$ - | \$ 90,000 |
| Traffic and Criminal Conviction Surcharge Fund - 0879 | | | | | |
| For Claims Other than Crime Victims | \$ 100,000 | \$ 90,772 | \$ - | \$ 90,772 | \$ 9,228 |
| Total Traffic and Criminal Conviction Surcharge Fund | \$ 100,000 | \$ 90,772 | \$ - | \$ 90,772 | \$ 9,228 |
| TOTAL ALL APPROPRIATED FUNDS | \$ 38,519,050 | \$ 23,878,864 | \$ 1,654,789 | \$ 25,533,653 | \$ 12,985,397 |
| <u>NON-APPROPRIATED FUNDS</u> | | | | | |
| Court of Claims Federal Recovery Victim Compensation Grant Fund - 0843 | | | | | |
| Refunds of Federal Grants | | \$ 97,711 | \$ - | \$ 97,711 | |
| Total Court of Claims Federal Recovery Victim Compensation Grant Fund | | \$ 97,711 | \$ - | \$ 97,711 | |
| TOTAL ALL NON-APPROPRIATED FUNDS | | \$ 97,711 | \$ - | \$ 97,711 | |
| GRAND TOTAL - ALL FUNDS | \$ 38,519,050 | \$ 23,976,575 | \$ 1,654,789 | \$ 25,631,364 | \$ 12,985,397 |

Note 1: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to Court records.

Note 2: 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
Appropriations for Fiscal Year 2014

| | Fourteen Months Ended August 31, 2014 | | Lapse Period | | Balances Lapsed |
|--|---------------------------------------|------------------------------|---------------------------|----------------------|----------------------|
| | Appropriations (Net After Transfers) | Expenditures Through 6/30/14 | Expenditures 7/1- 8/31/14 | Total Expenditures | |
| Public Act 98-0064, 98-0642, and 98-0591 | | | | | |
| General Revenue Fund - 0001 | | | | | |
| Personal Services | \$ 1,173,800 | \$ 1,118,983 | \$ - | \$ 1,118,983 | \$ 54,817 |
| Employee Retirement Contributions Paid by Employer | 47,000 | 44,786 | - | 44,786 | 2,214 |
| State Contribution to Social Security | 90,100 | 77,315 | - | 77,315 | 12,785 |
| Contractual Services | 18,000 | 11,173 | 3,998 | 15,171 | 2,829 |
| Travel | 14,250 | 13,123 | 896 | 14,019 | 231 |
| Commodities | 4,250 | 1,033 | 8 | 1,041 | 3,209 |
| Printing | 5,100 | 3,862 | 130 | 3,992 | 1,108 |
| Equipment | 10,000 | 6,550 | - | 6,550 | 3,450 |
| Telecommunications Services | 3,750 | 2,441 | 480 | 2,921 | 829 |
| Refunds | 425 | 15 | - | 15 | 410 |
| Reimbursement for Incidental Expenses Incurred by Judges | 30,005 | 27,489 | 2,499 | 29,988 | 17 |
| Result of the Lapsing of an Appropriation | 2,000,000 | 999,291 | - | 999,291 | 1,000,709 |
| Payment of Line of Duty Awards | 15,000,000 | 1,367,577 | - | 1,367,577 | 13,632,423 |
| For Claims Under the Crime Victims Compensation Act | 12,000,000 | 5,995,218 | (5,069) | 5,990,149 | 6,009,851 |
| For Claims Other than Crime Victims | 19,614,800 | 8,981,142 | (126,010) | 8,855,132 | 10,759,668 |
| Reimburse General Revenue Fund | 50,162 | - | 50,122 | 50,122 | 40 |
| Awards and Grants | 5,264,140 | - | 5,264,135 | 5,264,135 | 5 |
| For Damages in a Prior Year | 87,443 | 87,443 | - | 87,443 | - |
| Awards and Recommendations | 427,248 | 427,248 | - | 427,248 | - |
| Total General Revenue Fund | \$ 55,840,473 | \$ 19,164,689 | \$ 5,191,189 | \$ 24,355,878 | \$ 31,484,595 |
| Road Fund - 0011 | | | | | |
| For Claims Other than Crime Victims | \$ 1,000,000 | \$ 584,720 | \$ 450 | \$ 585,170 | \$ 414,830 |
| Awards and Recommendations | 177,612 | - | 177,610 | 177,610 | 2 |
| Total Road Fund | \$ 1,177,612 | \$ 584,720 | \$ 178,060 | \$ 762,780 | \$ 414,832 |

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

| | Fourteen Months Ended August 31, 2014 | | Lapse Period | | Balances Lapsed |
|--|---------------------------------------|------------------------------|---------------------------|--------------------|-----------------|
| | Appropriations (Net After Transfers) | Expenditures Through 6/30/14 | Expenditures 7/1- 8/31/14 | Total Expenditures | |
| Public Act 98-0064, 98-0642, and 98-0591 | \$ 338,670 | \$ 87,397 | \$ 212,620 | \$ 300,017 | \$ 38,653 |
| Vocational Rehabilitation Fund - 0081 | | | | | |
| For Claims Other than Crime Victims | \$ 338,670 | \$ 87,397 | \$ 212,620 | \$ 300,017 | \$ 38,653 |
| Total Vocational Rehabilitation Fund | | | | | |
| DCFS Children's Services Fund - 0220 | | | | | |
| For Claims Other than Crime Victims | \$ 1,500,000 | \$ 1,462,154 | \$ 6,811 | \$ 1,468,965 | \$ 31,035 |
| Total DCFS Children's Services Fund | | | | | |
| State Garage Revolving Fund - 0303 | | | | | |
| For Claims Other than Crime Victims Awards and Recommendations | \$ 50,000 | \$ 35,087 | \$ - | \$ 35,087 | \$ 14,913 |
| | 24,297 | - | 24,297 | 24,297 | - |
| Total State Garage Revolving Fund | | | | | |
| | \$ 74,297 | \$ 35,087 | \$ 24,297 | \$ 59,384 | \$ 14,913 |
| Administrative and Grant Fund - 0434 | | | | | |
| Crime Victims Compensation Act Administration Expenses Payment of Awards | \$ 450,000 | \$ 245,772 | \$ 3,751 | \$ 249,523 | \$ 200,477 |
| | 998 | - | 998 | 998 | - |
| Total Administrative and Grant Fund | | | | | |
| | \$ 450,998 | \$ 245,772 | \$ 4,749 | \$ 250,521 | \$ 200,477 |
| Court of Claims Federal Grant Fund - 0687 | | | | | |
| Crime Victims Compensation Act | \$ 10,000,000 | \$ 3,825,363 | \$ 2,368 | \$ 3,827,731 | \$ 6,172,269 |
| Total Court of Claims Federal Grant Fund | | | | | |
| | \$ 10,000,000 | \$ 3,825,363 | \$ 2,368 | \$ 3,827,731 | \$ 6,172,269 |

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

| | | Fourteen Months Ended August 31, 2014 | | | |
|--|-------------------|---------------------------------------|------------------|------------------|------------------|
| | | Appropriations | | Lapse Period | |
| | | (Net After | Expenditures | Expenditures | Balances |
| Public Act 98-0064, 98-0642, and 98-0591 | Transfers) | Through 6/30/14 | 7/1- 8/31/14 | Total | Lapsed |
| | | | | Expenditures | |
| Traffic and Criminal Conviction Surcharge Fund - 0879 | | | | | |
| For Claims Other than Crime Victims | \$ 100,000 | \$ 36,156 | \$ 11,529 | \$ 47,685 | \$ 52,315 |
| Awards and Recommendations | 2,500 | - | - | - | 2,500 |
| Total Traffic and Criminal Conviction Surcharge Fund | \$ 102,500 | \$ 36,156 | \$ 11,529 | \$ 47,685 | \$ 54,815 |
| Miscellaneous Accounts | | | | | |
| Education Assistance (0007) | \$ 73,445 | - | \$ 73,444 | \$ 73,444 | 1 |
| Motor Fuel Tax (0012) | 13,445 | - | 13,444 | 13,444 | 1 |
| Alcoholism and Substance Abuse Block Grant (0013) | 261,484 | - | 261,484 | 261,484 | - |
| Food and Drug Safety (0014) | 794 | - | 794 | 794 | - |
| Teacher Certificate Fee Revolving (0016) | 210 | - | 210 | 210 | - |
| Financial Institution (0021) | 450 | - | 450 | 450 | - |
| General Professions Dedicated (0022) | 243 | - | 242 | 242 | 1 |
| Illinois Department of Agriculture Laboratory Services | | | | | |
| Revolving Fund (0024) | 896 | - | 896 | 896 | - |
| Live and Learn (0026) | 388 | - | 387 | 387 | 1 |
| State Boating Act (0039) | 4,580 | - | 4,580 | 4,580 | - |
| State Parks (0040) | 26,213 | - | 26,212 | 26,212 | 1 |
| Wildlife and Fish (0041) | 1,553 | - | 1,552 | 1,552 | 1 |
| Agriculture Premium (0045) | 153,802 | - | 153,798 | 153,798 | 4 |
| Fire Prevention (0047) | 13,813 | - | 13,812 | 13,812 | 1 |
| Mental Health (0050) | 2,632 | - | 2,632 | 2,632 | - |
| Title III Social Security and Employment Service (0052) | 46,741 | - | 46,740 | 46,740 | 1 |
| State Pensions (0054) | 3,443 | - | 3,442 | 3,442 | 1 |
| Illinois State Pharmacy Disciplinary (0057) | 6,935 | - | 6,935 | 6,935 | - |
| Public Health Services (0063) | 205,462 | - | 205,460 | 205,460 | 2 |
| U.S. Environmental Protection (0065) | 6,554 | - | 6,553 | 6,553 | 1 |
| Radiation Protection (0067) | 1,019 | - | 1,018 | 1,018 | 1 |
| Underground Storage Tank (0072) | 76 | - | 75 | 75 | 1 |
| Illinois State Medical Disciplinary (0093) | 904 | - | 904 | 904 | - |

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

| | Fourteen Months Ended August 31, 2014 | | Lapse Period | | Balances Lapsed |
|--|---------------------------------------|------------------------------|---------------------------|--------------------|-----------------|
| | Appropriations (Net After Transfers) | Expenditures Through 6/30/14 | Expenditures 7/1- 8/31/14 | Total Expenditures | |
| Public Act 98-0064, 98-0642, and 98-0591 | | | | | |
| Heartsaver AED (0135) | 32,266 | - | 32,258 | 32,258 | 8 |
| Plugging and Restoration (0137) | 45 | - | 45 | 45 | - |
| Illinois Department of Revenue Federal Trust (0140) | 481 | - | 480 | 480 | 1 |
| Capital Development (0141) | 3,124 | - | 3,124 | 3,124 | - |
| Registered Certified Public Accountants' Administrative and Disciplinary Fund (0151) | 586 | - | 586 | 586 | - |
| Professional Indirect Cost (0218) | 15,995 | - | 15,994 | 15,994 | 1 |
| Racing Board Fingerprint License (0248) | 72 | - | - | - | 72 |
| Mandatory Arbitration (0262) | 3,580 | - | 3,579 | 3,579 | 1 |
| LaSalle Veterans Home (0272) | 30 | - | 30 | 30 | - |
| Anna Veterans Home (0273) | 36 | - | 35 | 35 | 1 |
| Drunk and Drugged Driving Prevention (0276) | 40,230 | - | 40,230 | 40,230 | - |
| Long Term Care Monitor Receiver (0285) | 1,033 | - | 1,032 | 1,032 | 1 |
| Securities Investors Education (0292) | 4,641 | - | 4,641 | 4,641 | - |
| Used Tire Management (0294) | 72 | - | 71 | 71 | 1 |
| Guardianship and Advocacy (0297) | 320 | - | 320 | 320 | - |
| Working Capital Revolving (0301) | 116,038 | - | 116,034 | 116,034 | 4 |
| Statistical Services Revolving (0304) | 16,041 | - | 16,041 | 16,041 | - |
| Communications Revolving (0312) | 26,377 | - | 26,376 | 26,376 | 1 |
| Facilities Management Revolving (0314) | 299,290 | - | 299,284 | 299,284 | 6 |
| Professional Services (0317) | 4,677 | - | 4,677 | 4,677 | - |
| ICJIA Violence Prevention Project (0318) | 160,771 | - | 60,771 | 60,771 | 100,000 |
| Federal National Community Services (0343) | 34,897 | - | 34,896 | 34,896 | 1 |
| Employment and Training (0347) | 12,000 | - | 12,000 | 12,000 | - |
| Securities Audit and Enforcement (0362) | 30 | - | 30 | 30 | - |
| Health and Human Services Medicaid Trust (0365) | 25,332 | - | 25,332 | 25,332 | - |
| Feed Control (0369) | 61 | - | 61 | 61 | - |
| Appraisal Administration (0386) | 403 | - | 402 | 402 | 1 |
| Sexual Assault Services (0389) | 5,000 | - | 5,000 | 5,000 | - |
| Gaining Early Awareness and Readiness for Undergraduate Programs (0394) | 9,806 | - | 9,806 | 9,806 | - |
| Senior Health Insurance Program (0396) | 157 | - | 157 | 157 | - |
| DHS Special Purpose Trust (0408) | 4,500 | - | 4,500 | 4,500 | - |
| SBE Federal Department of Agriculture (0410) | 811 | - | 811 | 811 | - |

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

| | Fourteen Months Ended August 31, 2014 | | Lapse Period | | Balances Lapsed |
|--|---------------------------------------|------------------------------|---------------------------|--------------------|-----------------|
| | Appropriations (Net After Transfers) | Expenditures Through 6/30/14 | Expenditures 7/1- 8/31/14 | Total Expenditures | |
| Public Act 98-0064, 98-0642, and 98-0591 | | | | | |
| Public Aid Recoveries Trust (0421) | 2,721 | - | 2,720 | 2,720 | 1 |
| Illinois State Fair (0438) | 1,114 | - | 1,113 | 1,113 | 1 |
| GI Education (0447) | 1,285 | - | 1,284 | 1,284 | 1 |
| Indigent Baaid (0451) | 327 | - | 327 | 327 | - |
| Wholesome Meat (0476) | 355 | - | 355 | 355 | - |
| Secretary of State Special Services (0483) | 125 | - | 125 | 125 | - |
| Criminal Justice Trust (0488) | 105,858 | - | 105,858 | 105,858 | - |
| Old Age Survivors Insurance (0495) | 13,250 | - | 13,250 | 13,250 | - |
| Federal Civil Preparedness Administrative (0497) | 877 | - | 877 | 877 | - |
| Early Intervention Service Revolving (0502) | 79 | - | 78 | 78 | 1 |
| Illinois Fire Fighters' Memorial (0510) | 1,764 | - | 1,764 | 1,764 | - |
| State Asset Forfeiture (0514) | 885 | - | 885 | 885 | - |
| Health Facility Plan Review (0524) | 1,405 | - | 1,405 | 1,405 | - |
| State Offender DNA Identification System (0537) | 550 | - | 550 | 550 | - |
| Attorney General Court Order and Voluntary Compliance (0542) | 1,123 | - | 1,123 | 1,123 | - |
| Supplemental Low-Income Emergency Assistance (0550) | 1,357 | - | 1,356 | 1,356 | 1 |
| Illinois Prepaid Tuition Trust (0557) | 750 | - | 750 | 750 | - |
| SBE Federal Department of Education (0561) | 8,569 | - | 8,568 | 8,568 | 1 |
| DCFS Federal Projects (0566) | 55,291 | - | 55,289 | 55,289 | 2 |
| Pesticide Control (0576) | 951 | - | 950 | 950 | 1 |
| DHS Federal Projects (0592) | 3,604 | - | 3,604 | 3,604 | - |
| Whistleblower Reward and Protection (0600) | 1,405 | - | 1,405 | 1,405 | - |
| Motor Vehicle License Plate (0622) | 1,364 | - | 1,364 | 1,364 | - |
| Horse Racing (0632) | 274 | - | 274 | 274 | - |
| Alcoholism and Substance Abuse (0646) | 28,000 | - | 28,000 | 28,000 | - |
| Student Loan Operating (0664) | 5,465 | - | 5,464 | 5,464 | 1 |
| ICCB Adult Education (0692) | 11,630 | - | 11,629 | 11,629 | 1 |
| USDA Women, Infants and Children (0700) | 434,233 | - | 434,232 | 434,232 | 1 |
| Illinois Standardbred Breeders (0708) | 462 | - | 461 | 461 | 1 |
| State Lottery (0711) | 34,850 | - | 34,848 | 34,848 | 2 |
| Medical Interagency Program (0720) | 13,496 | - | 13,495 | 13,495 | 1 |
| Illinois Clean Water (0731) | 737 | - | 737 | 737 | - |
| Secretary of State DUI Administration (0732) | 450 | - | 450 | 450 | - |

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

| | | Fourteen Months Ended August 31, 2014 | | Lapse Period | | | |
|---|--|---------------------------------------|----------------------|---------------------|----------------------|----------------------|---|
| | | Appropriations | | Expenditures | | Expenditures | |
| | | (Net After Transfers) | | Through 6/30/14 | | 7/1- 8/31/14 | |
| | | | | Expenditures | | Total Expenditures | |
| | | | | | | Balances Lapsed | |
| Public Act 98-0064, 98-0642, and 98-0591 | | | | | | | |
| Tobacco Settlement Recovery (0733) | | 35,398 | - | | 35,397 | | 1 |
| State's Attorneys Appellate Prosecutor's County (0745) | | 9,387 | - | | 9,386 | | 1 |
| Child Support Administrative (0757) | | 1,871 | - | | 1,870 | | 1 |
| Local Initiative (0762) | | 679 | - | | 679 | | - |
| Presidential Library and Museum Operating (0776) | | 6,014 | - | | 6,012 | | 2 |
| Nuclear Safety Emergency Preparedness (0796) | | 29,462 | - | | 29,461 | | 1 |
| AG State Projects and Court Order Distribution (0801) | | 4,250 | - | | 4,249 | | 1 |
| Personal Property Tax Replacement (0802) | | 1,000 | - | | 1,000 | | - |
| Dram Shop (0821) | | 49,000 | - | | 49,000 | | - |
| Real Estate License Administration (0850) | | 19,000 | - | | 19,000 | | - |
| Domestic Violence Shelter and Service (0865) | | 7,305 | - | | 7,305 | | - |
| Maternal and Child Health Services Block (0872) | | 295,036 | - | | 295,035 | | 1 |
| Preventative Health and Health Service Block Grant (0873) | | 432 | - | | 431 | | 1 |
| State Surplus Property Revolving (0903) | | 50 | - | | 50 | | - |
| State Police Services (0906) | | 13,389 | - | | 13,388 | | 1 |
| Juvenile Justice Trust (0911) | | 54,401 | - | | 54,400 | | 1 |
| Insurance Producer Administration (0922) | | 7,908 | - | | 7,908 | | - |
| Environmental Protection Permit and Inspection (0944) | | 2,402 | - | | 2,402 | | - |
| Build Illinois Bond (0971) | | 15,898 | - | | 15,898 | | - |
| Manteno Veterans Home (0980) | | 38,486 | - | | 38,486 | | - |
| Insurance Financial Regulation (0997) | | 81 | - | | 81 | | - |
| Total Miscellaneous Accounts | | \$ 2,969,839 | \$ - | \$ 2,869,695 | \$ 2,869,695 | \$ 100,144 | |
| GRAND TOTAL - ALL FUNDS | | \$ 72,454,389 | \$ 25,441,338 | \$ 8,501,318 | \$ 33,942,656 | \$ 38,511,733 | |

Note 1: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to Court records.

Note 2: 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, 2015, 2014, and 2013

| | Fiscal Year | | |
|--|----------------------|--|------------------------------|
| | 2015 | 2014 | 2013 |
| | P.A. 98-0679 | P.A. 98-0064 P.A. 98-0642 P.A. 98-0591 | P.A. 97-0727 P.A. 96-0956 |
| APPROPRIATED FUNDS | | | |
| General Revenue Fund - 0001 | | | |
| Appropriations (Net After Transfers) | \$ 25,204,050 | \$ 55,840,473 | \$ 58,607,753 |
| Expenditures | | | |
| Personal Services | \$ 1,121,654 | \$ 1,118,983 | \$ 1,149,764 |
| Employee Retirement Contributions Paid by Employer | 44,923 | 44,786 | 45,135 |
| State Contribution to Social Security | 77,224 | 77,315 | 79,589 |
| Contractual Services | 8,252 | 15,171 | 7,777 |
| Travel | 11,740 | 14,019 | 12,333 |
| Commodities | 1,629 | 1,041 | 3,025 |
| Printing | 3,224 | 3,992 | 5,010 |
| Equipment | 11,389 | 6,550 | 12,639 |
| Telecommunications Services | 3,183 | 2,921 | 3,350 |
| Refunds | 45 | 15 | 9,376 |
| Reimbursement for Incidental Expenses Incurred by Judges | 29,131 | 29,988 | 29,987 |
| Result of the Lapsing of an Appropriation | 986,428 | 999,291 | 908,382 |
| Payment of Line of Duty Awards | 2,090,850 | 1,367,577 | 4,339,255 |
| For Claims Under the Crime Victims Compensation Act | 5,922,469 | 5,990,149 | 7,930,953 |
| For Claims Other than Crime Victims | 9,802,085 | 8,855,132 | 7,414,037 |
| Reimburse General Revenue Fund | - | 50,122 | - |
| Awards and Grants | - | 5,264,135 | - |
| For Damages in a Prior Year | - | 87,443 | - |
| Awards and Recommendations | - | 427,248 | 3,589,640 |
| Total Expenditures | <u>\$ 20,114,226</u> | <u>\$ 24,355,878</u> | <u>\$ 25,540,252</u> |
| Lapsed Balances | <u>\$ 5,089,824</u> | <u>\$ 31,484,595</u> | <u>\$ 33,067,501</u> |
| Road Fund - 0011 | | | |
| Appropriations (Net After Transfers) | \$ 1,000,000 | \$ 1,177,612 | \$ 1,552,954 |
| Expenditures | | | |
| For Claims Under the Crime Victims Compensation Act | \$ - | \$ - | \$ 789,735 |
| For Claims Other than Crime Victims | 387,631 | 585,170 | 552,954 |
| Awards and Recommendations | - | 177,610 | - |
| Total Expenditures | <u>\$ 387,631</u> | <u>\$ 762,780</u> | <u>\$ 1,342,689</u> |
| Lapsed Balances | <u>\$ 612,369</u> | <u>\$ 414,832</u> | <u>\$ 210,265</u> |
| Vocational Rehabilitation Fund - 0081 | | | |
| Appropriations (Net After Transfers) | \$ 125,000 | \$ 338,670 | \$ 146,342 |
| Expenditures | | | |
| For Claims Other than Crime Victims | \$ 118,978 | \$ 86,348 | \$ 145,880 |
| Awards and Recommendations | - | 213,669 | - |
| Total Expenditures | <u>\$ 118,978</u> | <u>\$ 300,017</u> | <u>\$ 145,880</u> |
| Lapsed Balances | <u>\$ 6,022</u> | <u>\$ 38,653</u> | <u>\$ 462</u> |

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

| | Fiscal Year | | |
|---|---------------------|--|------------------------------|
| | 2015 | 2014 | 2013 |
| | P.A. 98-0679 | P.A. 98-0064 P.A. 98-0642 P.A. 98-0591 | P.A. 97-0727 P.A. 96-0956 |
| DCFS Children's Services Fund - 0220 | | | |
| Appropriations (Net After Transfers) | \$ 1,500,000 | \$ 1,500,000 | \$ 1,626,121 |
| Expenditures | | | |
| For Claims Other than Crime Victims | \$ 1,497,689 | \$ 1,468,965 | \$ 1,486,253 |
| Awards and Recommendations | - | - | 126,121 |
| Total Expenditures | <u>\$ 1,497,689</u> | <u>\$ 1,468,965</u> | <u>\$ 1,612,374</u> |
| Lapsed Balances | <u>\$ 2,311</u> | <u>\$ 31,035</u> | <u>\$ 13,747</u> |
| State Garage Revolving Fund - 0303 | | | |
| Appropriations (Net After Transfers) | \$ 50,000 | \$ 74,297 | \$ 50,000 |
| Expenditures | | | |
| For Claims Other than Crime Victims | \$ 45,712 | \$ 35,087 | \$ 49,201 |
| Awards and Recommendations | - | 24,297 | - |
| Total Expenditures | <u>\$ 45,712</u> | <u>\$ 59,384</u> | <u>\$ 49,201</u> |
| Lapsed Balances | <u>\$ 4,288</u> | <u>\$ 14,913</u> | <u>\$ 799</u> |
| Administrative and Grant Fund - 0434 | | | |
| Appropriations (Net After Transfers) | \$ 450,000 | \$ 450,998 | \$ 450,000 |
| Expenditures | | | |
| Crime Victims Compensation Act Administration Expense | \$ 264,891 | \$ 249,523 | \$ 241,937 |
| Payment of Awards | - | 998 | - |
| Total Expenditures | <u>\$ 264,891</u> | <u>\$ 250,521</u> | <u>\$ 241,937</u> |
| Lapsed Balances | <u>\$ 185,109</u> | <u>\$ 200,477</u> | <u>\$ 208,063</u> |
| Court of Claims Federal Grant Fund - 0687 | | | |
| Appropriations (Net After Transfers) | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 |
| Expenditures | | | |
| Crime Victims Compensation Act | \$ 3,013,754 | \$ 3,827,731 | \$ 886,216 |
| Total Expenditures | <u>\$ 3,013,754</u> | <u>\$ 3,827,731</u> | <u>\$ 886,216</u> |
| Lapsed Balances | <u>\$ 6,986,246</u> | <u>\$ 6,172,269</u> | <u>\$ 9,113,784</u> |
| Court of Claims Federal Recovery Victim Compensation Grant Fund - 0843 | | | |
| Appropriations (Net After Transfers) | \$ 90,000 | \$ - | \$ - |
| Expenditures | | | |
| For Claims Other than Crime Victims | \$ - | \$ - | \$ - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Lapsed Balances | <u>\$ 90,000</u> | <u>\$ -</u> | <u>\$ -</u> |

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

| | Fiscal Year | | |
|---|---------------|--|------------------------------|
| | 2015 | 2014 | 2013 |
| | P.A. 98-0679 | P.A. 98-0064 P.A. 98-0642 P.A. 98-0591 | P.A. 97-0727 P.A. 96-0956 |
| Traffic and Criminal Conviction Surcharge Fund - 0879 | | | |
| Appropriations (Net After Transfers) | \$ 100,000 | \$ 102,500 | \$ 100,000 |
| Expenditures | | | |
| For Claims Other than Crime Victims | \$ 90,772 | \$ 47,685 | \$ 60,934 |
| Total Expenditures | \$ 90,772 | \$ 47,685 | \$ 60,934 |
| Lapsed Balances | \$ 9,228 | \$ 54,815 | \$ 39,066 |
| MISCELLANEOUS ACCOUNTS | | | |
| Appropriations (Net After Transfers) | \$ - | \$ 2,969,839 | \$ 1,528,830 |
| Expenditures | | | |
| Total Miscellaneous Accounts | \$ - | \$ 2,869,695 | \$ 1,528,319 |
| Total Expenditures | \$ - | \$ 2,869,695 | \$ 1,528,319 |
| Lapsed Balances | \$ - | \$ 100,144 | \$ 511 |
| TOTAL - ALL APPROPRIATED FUNDS | | | |
| Appropriations | \$ 38,519,050 | \$ 72,454,389 | \$ 74,062,000 |
| Expenditures | \$ 25,533,653 | \$ 33,942,656 | \$ 31,407,802 |
| Lapsed Balances | \$ 12,985,397 | \$ 38,511,733 | \$ 42,654,198 |
| <u>NON-APPROPRIATED FUNDS</u> | | | |
| Court of Claims Federal Recovery Victim Compensation Grant Fund - 0843 | | | |
| Expenditures | | | |
| Refund of Federal Grants | \$ 97,711 | \$ - | \$ - |
| Total Expenditures | \$ 97,711 | \$ - | \$ - |
| TOTAL - ALL NON-APPROPRIATED FUNDS | \$ 97,711 | \$ - | \$ - |
| GRAND TOTAL - ALL FUNDS | \$ 25,631,364 | \$ 33,942,656 | \$ 31,407,802 |
| | P.A. 98-0679 | P.A. 98-0064 | P.A. 97-0726 |
| State Officers Salaries | | | |
| Appropriations | \$ 424,600 | \$ 424,600 | \$ 424,600 |
| State Officer Expenditures | | | |
| Chief Judge | \$ 58,443 | \$ 64,911 | \$ 64,911 |
| Six Judges | 353,625 | 359,508 | 359,603 |
| Total Expenditures | \$ 412,068 | \$ 424,419 | \$ 424,514 |

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2015

| | <u>Equipment</u> |
|--------------------------|-------------------|
| Balance at July 1, 2013 | \$ 214,214 |
| Additions | 7,945 |
| Deletions | (1,054) |
| Net Transfers | <u>-</u> |
| Balance at June 30, 2014 | <u>\$ 221,105</u> |
| | |
| Balance at July 1, 2014 | \$ 221,105 |
| Additions | 8,030 |
| Deletions | (14,603) |
| Net Transfers | <u>-</u> |
| Balance at June 30, 2015 | <u>\$ 214,532</u> |

Note: The above schedule has been derived from Court 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 AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

| | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|--|-------------------|-------------------|---------------------|
| General Revenue Fund - 0001 | | | |
| Filing Fees Collected | \$ 4,595 | \$ 4,280 | \$ 4,195 |
| Miscellaneous Receipts | 14,083 | 36,562 | 40,105 |
| Copy Fees (Freedom of Information Act) | - | - | 9 |
| Reimbursement From Various State Funds | 879,306 | 835,105 | 1,106,711 |
| Prior Year Refunds | - | - | 23,987 |
| | <u>897,984</u> | <u>875,947</u> | <u>1,175,007</u> |
| Total Receipts per Court Records | | | |
| Plus - In Transit at Beginning of Year | 5,435 | 7,895 | 1,652 |
| Less - In Transit at End of Year | <u>(1,310)</u> | <u>(5,435)</u> | <u>(7,895)</u> |
| Deposits Recorded by the Comptroller | <u>\$ 902,109</u> | <u>\$ 878,407</u> | <u>\$ 1,168,764</u> |
| Public Health Services Fund - 0063 | | | |
| Prior Year Refunds | <u>\$ 3,684</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Receipts per Court Records | <u>3,684</u> | <u>-</u> | <u>-</u> |
| Plus - In Transit at Beginning of Year | - | - | - |
| Less - In Transit at End of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Deposits Recorded by the Comptroller | <u>\$ 3,684</u> | <u>\$ -</u> | <u>\$ -</u> |
| Vocational Rehabilitation Fund - 0081 | | | |
| Receipts Reversal | <u>\$ (547)</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Receipts per Court Records | <u>(547)</u> | <u>-</u> | <u>-</u> |
| Plus - In Transit at Beginning of Year | - | - | - |
| Less - In Transit at End of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Deposits Recorded by the Comptroller | <u>\$ (547)</u> | <u>\$ -</u> | <u>\$ -</u> |

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

| | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|--|----------------------------|----------------------------|--------------------------|
| Administrative and Grant Fund - 0434 | | | |
| Federal Drawdowns | \$ 265,804 | \$ 249,773 | \$ 238,858 |
| Total Receipts per Court Records | <u>265,804</u> | <u>249,773</u> | <u>238,858</u> |
| Plus - In Transit at Beginning of Year | - | - | - |
| Less - In Transit at End of Year | <u>(1,184)</u> | <u>-</u> | <u>-</u> |
| Deposits Recorded by the Comptroller | <u><u>\$ 264,620</u></u> | <u><u>\$ 249,773</u></u> | <u><u>\$ 238,858</u></u> |
| Federal Civil Preparedness Administrative Fund - 0497 | | | |
| Reimbursement for Error | \$ - | \$ 9,362 | \$ - |
| Total Receipts per Court Records | <u>-</u> | <u>9,362</u> | <u>-</u> |
| Plus - In Transit at Beginning of Year | - | - | - |
| Less - In Transit at End of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Deposits Recorded by the Comptroller | <u><u>\$ -</u></u> | <u><u>\$ 9,362</u></u> | <u><u>\$ -</u></u> |
| Court of Claims Federal Grant Fund - 0687 | | | |
| Federal Drawdowns | \$ 2,279,761 | \$ 4,190,972 | \$ 507,928 |
| Restitution | 23,371 | 19,813 | 2,473 |
| Prior Year Refunds | <u>4,848</u> | <u>-</u> | <u>26,111</u> |
| Total Receipts per Court Records | <u>2,307,980</u> | <u>4,210,785</u> | <u>536,512</u> |
| Plus - In Transit at Beginning of Year | 772,176 | 395,603 | 24,217 |
| Less - In Transit at End of Year | <u>(5,019)</u> | <u>(772,176)</u> | <u>(395,603)</u> |
| Deposits Recorded by the Comptroller | <u><u>\$ 3,075,137</u></u> | <u><u>\$ 3,834,212</u></u> | <u><u>\$ 165,126</u></u> |

STATE OF ILLINOIS
COURT OF CLAIMS
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

| | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|---|----------------------------|----------------------------|----------------------------|
| Local Initiative Fund - 0762 | | | |
| Reimbursement for Error | \$ 46,438 | \$ - | \$ - |
| Total Receipts per Court Records | <u>46,438</u> | <u>-</u> | <u>-</u> |
| Plus - In Transit at Beginning of Year | - | - | - |
| Less - In Transit at End of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Deposits Recorded by the Comptroller | <u><u>\$ 46,438</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| Court of Claims Federal Recovery Victim Compensation Grant Fund - 0843 | | | |
| Restitution | \$ 559 | \$ 9,996 | \$ 9,088 |
| Prior Year Refunds | - | - | 2,356 |
| Fiscal Year 2011 Refunds | <u>-</u> | <u>-</u> | <u>5,631</u> |
| Total Receipts per Court Records | <u>559</u> | <u>9,996</u> | <u>17,075</u> |
| Plus - In Transit at Beginning of Year | - | 4,004 | 19,631 |
| Less - In Transit at End of Year | <u>-</u> | <u>-</u> | <u>(4,004)</u> |
| Deposits Recorded by the Comptroller | <u><u>\$ 559</u></u> | <u><u>\$ 14,000</u></u> | <u><u>\$ 32,702</u></u> |
| GRAND TOTAL - ALL FUNDS | | | |
| Total cash receipts per Agency | \$ 3,521,902 | \$ 5,355,863 | \$ 1,967,452 |
| Plus - In Transit at Beginning of Year | 777,611 | 407,502 | 45,500 |
| Less - In Transit at End of Year | <u>(7,513)</u> | <u>(777,611)</u> | <u>(407,502)</u> |
| Total cash receipts per State Comptroller's Records | <u><u>\$ 4,292,000</u></u> | <u><u>\$ 4,985,754</u></u> | <u><u>\$ 1,605,450</u></u> |

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

The analysis of significant variations in total expenditures by fund exceeding \$20,000 and 20% between fiscal years as presented in the “Comparative Schedule of Appropriations, Expenditures and Lapsed Balances, Schedule 3” is detailed below:

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014

General Revenue Fund - 0001

Reimburse General Revenue Fund

The decrease in Reimburse General Revenue Fund expenditures was due to a one-time supplemental appropriation of previous year reimbursements back to their original funds in Fiscal Year 2014 and no supplemental appropriation in Fiscal Year 2015.

Court of Claims Federal Recovery Victim Compensation Grant Fund – 0843 (Non-appropriated)

Refunds of Federal Grants

The increase in Refunds of Federal Grants expenditures was due to the Court not expending Federal refunds and returning the funds to the Federal Government.

Awards and Claims (Various Funds)

Awards and Recommendations, Awards and Grants, For Claims Other than Crime Victims and Damages in a Prior Year

The decrease in Awards and Recommendations, Awards and Grants, Claims Other than Crime Victims and Damages in a Prior Year expenditures was due to no supplemental appropriation approved by the General Assembly during Fiscal Year 2015 and a special supplemental appropriation being approved during Fiscal Year 2014.

Payment of Line of Duty Awards, For Claims Other than Crime Victims and Crime Victims Compensation Act

The increase/decrease in Payment of Line of Duty Awards, Claims Other than Crime Victims, and Crime Victims Compensation Act 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 can vary significantly from year to year.

Miscellaneous Accounts

The decrease in Miscellaneous Accounts expenditures was due to no supplemental appropriation approved by the General Assembly during Fiscal Year 2015 and a special supplemental appropriation being approved during Fiscal Year 2014.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

General Revenue Fund - 0001

Reimburse General Revenue Fund

The increase in Reimburse General Revenue Fund expenditures was due to there being a one-time supplemental appropriation of previous year reimbursements back to their original funds in Fiscal Year 2014.

Administrative and Grant Fund - 0434

Payment of Awards

The increase in Payment of Awards expenditures was due to a lapsed claim for a Court administration expense being paid in Fiscal Year 2014.

Awards and Claims (Various Funds)

Payment of Line Duty Awards, Claims Under the Crime Victims Compensation Act, Claims Other than Crime Victims, Awards and Recommendations, Awards and Grants, and Damages in a Prior Year

The increase/decrease in Payment of Line Duty Awards, Claims Under the Crime Victims Compensation Act, Claims Other than Crime Victims, Awards and Recommendations, Awards and Grants, and Damages in a Prior Year expenditures was due to normal fluctuation. The amount of expenditures and supplemental appropriation is determined by how many claims are filed or how many claims are approved in a fiscal year. The number of claims can vary significantly from year to year.

Miscellaneous Accounts

The increase 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 RECEIPTS
For the Two Years Ended June 30, 2015

The analysis of significant variations in receipts exceeding \$5,000 and 20% between fiscal years as presented in the “Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller, Schedule 5” is detailed below:

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014

General Revenue Fund - 001

Miscellaneous Receipts

The decrease in miscellaneous receipts was due to Recipients receiving funding elsewhere other than the Court. The number of miscellaneous receipts is expected to vary from year to year.

Federal Civil Prepared Admin Fund - 497

Reimbursement for Error

The decrease in reimbursement for error was due to the Court making a one-time correction of funds incorrectly taken from the fund in Fiscal Year 2014.

Federal Grant Fund - 687

Federal Drawdowns

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

Local Initiative Fund - 762

Reimbursement for Error

The increase in reimbursement for error was due to the Court making a one-time correction for an erroneous payment to the General Revenue Fund in Fiscal Year 2015.

Federal Recovery Fund - 843

Restitution

The decrease in restitution was due to Recipients receiving funding elsewhere other than the Court. The number of restitution receipts is expected to vary from year to year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013

General Revenue Fund - 001

Reimbursement From Various State Funds

The decrease in reimbursement from various State funds was due to a decrease in claims awards paid by the Court. The number of claims is expected to vary from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to Recipients receiving funding elsewhere other than the Court. The number of receipts is expected to vary from year to year.

Federal Civil Prepared Admin Fund - 497

Reimbursement for Error

The increase in reimbursement for error was due to the Court making a one-time correction in Fiscal Year 2014.

Federal Grant Fund - 687

Federal Drawdowns

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

Restitution

The increase in restitution was due to more Recipients receiving funding from the Court during Fiscal Year 2014. The number of restitution receipts is expected to vary from year to year.

Prior Year Refunds

The decrease in prior year refunds was due to Recipients receiving funding elsewhere other than the Court. The number of receipts is expected to vary from year to year.

Federal Recovery Fund - 843

Fiscal Year 2011 Refunds

The decrease in Fiscal Year 2011 refunds was due to no awards being paid out of this fund causing the amount of money being returned to diminish each year.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2015

The analysis of significant lapse period spending exceeding \$20,000 and 20% in Fiscal Years 2015 and 2014 as reported in the “Schedule of Appropriations, Expenditures and Lapsed Balances, Schedules 1 and 2” is detailed below:

FISCAL YEAR 2015

There were no significant expenditures made during the Fiscal Year 2015 lapse period.

FISCAL YEAR 2014

Awards and Claims (Various Funds)

Reimburse General Revenue Fund, Awards and Grants, For Claims Other than Crime Victims, Awards and Recommendations and Payment of Awards

Expenditures paid during the lapse period were for claims received and approved during the fiscal year. Due to the nature of the Court of Claims (Court), the amount necessary is unknown when the initial appropriations are made. The Court submitted a request for a supplemental appropriation later in the fiscal year when the amounts were known. The supplemental appropriation was received very late in the fiscal year causing a large percentage of expenditures to be processed during the lapse period.

Miscellaneous Accounts

Expenditures paid during the lapse period were for claims received and approved during the fiscal year. Due to the nature of the Court, the amount necessary is unknown when the initial appropriations are made. The Court submitted a request for a supplemental appropriation later in the fiscal year when the amounts were known. The supplemental appropriation was received very late in the fiscal year causing the expenditures to be processed during the lapse period.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2015
(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, 2015, is as follows:

| <u>Judge</u> | <u>Term Expires</u> |
|--------------------------------|----------------------------|
| Peter Birnbaum (Chief Justice) | 1/18/16 |
| Gerald Kubasiak | 1/16/17 |
| Robert Steffen | 1/15/18 |
| Neil Hartigan | 1/21/19 |
| Don Storino | 1/21/19 |
| Mary Pat Burns | 1/18/21 |
| Michael McGlynn | 1/18/21 |

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, 2015, 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 |
| Laura Jacksack | Andrew Ramage |
| Laurie Mikva | Thomas Ysursa |

The Honorable Jesse White, Secretary of State, serves as Ex-Officio Clerk of the Court. Nina Fain serves as Deputy Clerk. 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 there under 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

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2015
(Not Examined)

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; (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, 2015
 (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 | | |
|----------------------------|------------------|------------------|------------------|
| | 2015 | 2014 | 2013 |
| Full-time Employees | | | |
| Court Administrator | 1 | 1 | 1 |
| Deputy Administrator | 1 | 1 | 1 |
| Crime Victims Manager | 1 | 1 | 1 |
| Legal Counsel | 1 | 1 | 1 |
| Administrative Clerk | 2 | 2 | 2 |
| Total Full-time Employees | <u>6</u> | <u>6</u> | <u>6</u> |
| Part-time Employees | | | |
| Commissioners | 16 | 16 | 17 |
| Judges' Secretaries/Clerks | 12 | 12 | 13 |
| Total Part-time Employees | <u>28</u> | <u>28</u> | <u>30</u> |
| Total Employees | <u><u>34</u></u> | <u><u>34</u></u> | <u><u>36</u></u> |

Note: Judges' salaries were paid from the State Officers' Salary appropriation received by the Office of the 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, 2015
 (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 | | |
|-------------------------|--------------|--------------|--------------|
| | 2015 | 2014 | 2013 |
| <u>Pending:</u> | | | |
| General | 4,014 | 4,003 | 3,616 |
| Crime Victims | 3,508 | 3,981 | 4,922 |
| TOTAL | <u>7,522</u> | <u>7,984</u> | <u>8,538</u> |
| <u>Final Decisions:</u> | | | |
| Awards | | | |
| General | 3,299 | 2,634 | 2,226 |
| Crime Victims | 2,197 | 2,295 | 1,902 |
| TOTAL | <u>5,496</u> | <u>4,929</u> | <u>4,128</u> |
| Denials | | | |
| General | 219 | 193 | 227 |
| Crime Victims | 2,157 | 2,887 | 2,506 |
| TOTAL | <u>2,376</u> | <u>3,080</u> | <u>2,733</u> |
| Dismissed | | | |
| General | 814 | 1,006 | 856 |
| Crime Victims | 226 | 116 | 275 |
| TOTAL | <u>1,040</u> | <u>1,122</u> | <u>1,131</u> |
| TOTAL DECISIONS* | <u>8,912</u> | <u>9,131</u> | <u>7,992</u> |

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