



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**COURT OF CLAIMS**

Compliance Examination  
For the Two Years Ended June 30, 2017

Release Date: December 12, 2018

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
	2011		17-01	
<b>Category 1:</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Category 2:</b>	<u>0</u>	<u>1</u>	<u>1</u>	
<b>Category 3:</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>	

FINDINGS LAST AUDIT: 4

**SYNOPSIS**

- (17-01) The Court did not maintain adequate control over personal services.

**Category 1:** Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).  
**Category 2:** Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.  
**Category 3:** Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

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

**ILLINOIS COURT OF CLAIMS  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2017**

<b>EXPENDITURE STATISTICS</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Total Expenditures.....</b>	<b>\$ 40,856,861</b>	<b>\$ 8,473,072</b>	<b>\$ 25,631,364</b>
OPERATIONS TOTAL.....	\$ 1,603,006	\$ 1,561,900	\$ 1,577,285
% of Total Expenditures.....	3.9%	18.4%	6.2%
Personal Services.....	1,117,302	1,157,177	1,121,654
Other Payroll Costs (FICA, Retirement).....	124,717	127,250	122,147
All Other Operating Expenditures.....	360,987	277,473	333,484
AWARDS AND GRANTS.....	\$ 39,253,855	\$ 6,911,172	\$ 24,054,079
% of Total Expenditures.....	96.1%	81.6%	93.8%
<b>Total Receipts.....</b>	<b>\$ 6,484,122</b>	<b>\$ 7,084,030</b>	<b>\$ 3,521,902</b>
<b>Average Number of Employees (Not Examined).....</b>	<b>34</b>	<b>34</b>	<b>34</b>

<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Total Claims Pending.....	6,680	7,093	7,522
Total Claims Awarded.....	2,445	1,597	5,496
Total Claims Denied.....	1,902	2,389	2,376
Total Claims Dismissed.....	1,126	1,077	1,040

<b>COURT ADMINISTRATOR</b>
During Examination Period: Mr. Brad Bucher
Currently: Mr. Brad Bucher

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROL OVER PERSONAL SERVICES**

The Court of Claims (Court) did not maintain adequate controls over personal services.

During testing, we noted the following:

**Activity sheets submitted untimely**

- Four of six (67%) part-time employees tested did not submit their activity sheets in a timely manner. The activity sheets were submitted between 4 and 620 days late.

**Gross pay support not documented in personnel file**

- One of six (17%) part-time employees tested did not have gross pay supporting documentation included in their personnel file.

**Ethics training not completed timely**

- One of three (33%) new employees tested did not complete the required ethics training within 30 days of hire. (Finding 1, pages 10-11) **This finding has been repeated since 2011.**

We recommended the Court require part-time employees to submit properly completed activity sheets on a timely basis. Further, we recommended the Court ensure each employee's gross pay amount is documented in its personnel records and ensure all new employees undergo timely ethics training.

**Court officials agree**

The Court agreed with the recommendation. *(For the previous Court response, see Digest Footnote #1)*

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Court for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Court complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:SDW

**DIGEST FOOTNOTES**

**#1 – INADEQUATE CONTROL OVER PERSONAL SERVICES**

2015: The Court agrees with the recommendation and will act accordingly.