



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, 2019

Release Date: December 8, 2020

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

**SYNOPSIS**

- (19-01) The Court did not exercise adequate controls over voucher processing.

**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.

**COURT OF CLAIMS  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019**

<b>EXPENDITURE STATISTICS</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Total Expenditures.....</b>	<b>\$ 28,389,313</b>	<b>\$ 50,655,422</b>	<b>\$ 40,856,861</b>
OPERATIONS TOTAL.....	\$ 3,505,771	\$ 12,044,905	\$ 1,603,006
% of Total Expenditures.....	12.3%	23.8%	3.9%
Personal Services.....	1,230,540	1,217,160	1,117,302
Other Payroll Costs (FICA, Retirement).....	302,462	229,755	124,717
All Other Operating Expenditures.....	1,972,769	10,597,990	360,987
AWARDS AND GRANTS.....	\$ 24,882,542	\$ 38,610,517	\$ 39,253,855
% of Total Expenditures.....	87.6%	76.2%	96.1%
AWARDS AND GRANTS.....	\$ 1,000	\$ -	\$ -
% of Total Expenditures.....	0.1%	0.0%	0.0%
<b>Total Receipts.....</b>	<b>\$ 1,253,614</b>	<b>\$ 779,195</b>	<b>\$ 6,484,122</b>
<b>Average Number of Employees.....</b>	<b>30</b>	<b>31</b>	<b>34</b>

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

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER EXPENDITURES**

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

**Vouchers approved 4 to 194 days late**

- Thirty-nine of 60 (65%) vouchers tested, totaling \$28,880, were approved 4 to 194 days late.

**Wrong detail object code used**

- Two of 60 (3%) vouchers tested, totaling \$98, were charged to the wrong detail object code.
- The Court did not exercise adequate controls over travel voucher approvals. Specifically, we noted the following:

**Excessive lodging costs**

- One of 12 (8%) travel vouchers tested included conference lodging costs in excess of the maximum for travel in that region.

**Travel voucher approved 92 days late**

- One of 12 (8%) travel vouchers tested, totaling \$886, was submitted for approval 92 days late. (Finding 1, pages 10-11)

We recommended the Court timely approve vouchers, review vouchers to ensure correct detail object codes are used, ensure travel vouchers are timely submitted, and ensure conference lodging is pre-approved when rates exceed the maximums allowed.

**Officials agreed with the finding**

Court officials agreed with the finding.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Court for the two years ended June 30, 2019, 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**

JANE CLARK  
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:SW