



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS BOARD OF ADMISSIONS TO THE BAR

**Financial Audit and Compliance Examination
For the Two Years Ended September 30, 2017**

Release Date: May 3, 2018

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

The Illinois Board of Admissions to the Bar (Board) was established by the Illinois Supreme Court primarily to conduct the Illinois Bar Exam. The Board also has responsibility for approval of applications on motion, licensing of foreign legal consultants, house counsel and legal service program attorneys, and the collection of related fees.

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

AUDITOR'S OPINION

The auditors stated the financial statements of the Board as of and for the years ended September 30, 2016, and September 30, 2017, are fairly stated in all material respects.

ACCOUNTANT'S OPINION

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

This financial audit and compliance examination was conducted by Doehring, Winders & Co. LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:lkw

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

ILLINOIS BOARD OF ADMISSIONS TO THE BAR
FINANCIAL AUDIT AND COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2017

REVENUES AND EXPENSES	2017	2016	2015
Total Revenues (Cash Basis)			
Examination fees.....	\$ 1,890,000	\$ 2,021,350	\$ 2,197,665
Admission on motion fees.....	385,650	328,000	292,471
House counsel and legal service fees.....	97,700	91,650	168,300
Investment income.....	113,890	82,787	13,677
Character and fitness fees.....	914,850	920,250	991,350
Credit card fees.....	48,570	49,575	50,250
Other income.....	19,225	15,375	13,075
Total Revenues.....	<u>\$ 3,469,885</u>	<u>\$ 3,508,987</u>	<u>\$ 3,726,788</u>
Total Expenses (Accrual Basis)			
Staff salaries, wages and payroll taxes	\$ 1,165,718	\$ 1,124,531	\$ 1,129,484
Proctor salaries, wages and payroll taxes.....	83,025	78,773	82,541
Examination purchases.....	308,198	318,035	335,342
Examination grading.....	324,587	305,516	301,276
Examination administration.....	420,017	385,538	409,939
Admissions ceremony.....	25,975	26,305	24,234
Occupancy costs.....	81,712	78,609	90,890
Insurance.....	284,269	249,893	224,570
General operating.....	381,151	443,962	534,407
Miscellaneous.....	82,304	75,124	66,877
Character and fitness review costs.....	21,457	20,407	23,253
Total Expenses.....	<u>\$ 3,178,413</u>	<u>\$ 3,106,693</u>	<u>\$ 3,222,813</u>

SELECTED ACTIVITY MEASURES (Unaudited)	2017	2016	2015
Number of Exams Written			
February.....	863	884	1,007
July.....	<u>1,877</u>	<u>2,007</u>	<u>2,363</u>
Total.....	<u>2,740</u>	<u>2,891</u>	<u>3,370</u>

AGENCY DIRECTOR	
During Examination Period:	Regina Kwan Peterson (Through January 31, 2017) Nancy Vincent (As of February 6, 2017)
Currently:	Nancy Vincent