



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**JUDICIAL INQUIRY BOARD**

Compliance Examination  
 For the Two Years Ended June 30, 2016

Release Date: May 25, 2017

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

**SYNOPSIS**

- (16-01) The Board did not properly classify its cash collections during the examination period.
- (16-02) The Board did not notify the Secretary of State of a Board member whose position required the member to file an economic interest statement.

**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.}

**JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016**

<b>EXPENDITURE STATISTICS</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>Total Expenditures</b> .....	\$ 644,132	\$ 663,417	\$ 666,267
OPERATIONS TOTAL.....	\$ 644,132	\$ 663,417	\$ 666,267
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	305,489	322,810	309,803
Other Payroll Costs (FICA, Retirement).....	33,128	35,413	33,821
Contractual Services.....	294,391	294,183	309,457
All Other Operating Expenditures.....	11,124	11,011	13,186
<b>Total Receipts (Note 1)</b> .....	<b>\$ 1,449</b>	<b>\$ 15</b>	<b>\$ 38</b>
<b>Average Number of Employees (Not Examined)</b> .....	<b>5</b>	<b>5</b>	<b>5</b>

<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Total allegations received/initiated.....	1,299	1,386	1,455
In-Jurisdiction compliants received/initiated.....	483	483	524
Out-of-Jurisdiction compliants received.....	47	73	Note 2
Total Complaints.....	<u>530</u>	<u>556</u>	<u>524</u>
Complaints filed with the Illinois Courts Commission.....	0	3	2

<b>EXECUTIVE DIRECTOR</b>
During Examination Period: Ms. Kathy D. Twine
Currently: Ms. Kathy D. Twine

Note 1: The Board did not properly classify its cash collections during the examination period.

Note 2: The Board began maintaining records on out-of-jurisdiction complaints during Fiscal Year 2015.

**FINDINGS, CONCLUSIONS, AND**  
**RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER CASH  
COLLECTIONS**

The Judicial Inquiry Board (Board) did not properly classify its cash collections during the examination period.

**All five of the Board's cash receipts were incorrectly classified**

During testing, the auditors noted all five of the Board's cash payments received during the examination period were processed as miscellaneous cash receipts, totaling \$1,464. Upon further review, the auditors determined the following:

- one receipt, totaling \$15, was a refund from a vendor providing the Board with a two-day delivery service as opposed to the one-day delivery service actually paid for by the Board;
- three receipts, totaling \$1,390, were refunds of duplicate payments processed by the Board; and,
- one receipt, totaling \$59, was a refund of a travel reimbursement paid to an individual who decided to not accept the reimbursement from the Board.  
(Finding 1, page 11)

We recommended the Board update its cash collection process to classify non-payroll cash refunds as expenditure adjustments.

**Board agrees with the auditors**

Board officials accepted the recommendation.

**NONCOMPLIANCE WITH THE ILLINOIS  
GOVERNMENTAL ETHICS ACT**

The Board did not notify the Secretary of State of a Board member whose position required the member to file an economic interest statement.

**Board member did not file an economic interest statement**

During testing, the auditors noted a Board member was omitted from the list of individuals required to file an economic interest statement and, therefore, did not file the required statement for Fiscal Year 2016 with the Secretary of State. (Finding 2, page 12)

We recommended the Board notify the Secretary of State of all individuals required to file an economic interest statement, as required by State law.

**Board agrees with the auditors**

Board officials accepted the recommendation.

## **OTHER FINDING**

The remaining finding pertains to the Board's controls over accrued benefit time recordkeeping. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2016, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2016-001. Except for the noncompliance described in this finding, the accountants stated the Board 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  
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

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