



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, 2018

Release Date: April 9, 2019

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2016		18-01	
Category 2:	0	2	2	2016		18-02	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (18-01) The Board did not properly classify its cash collections during the examination period.

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, 2018**

EXPENDITURE STATISTICS	2018	2017	2016
Total Expenditures	\$ 683,853	\$ 631,825	\$ 644,132
OPERATIONS TOTAL	\$ 683,853	\$ 631,825	\$ 644,132
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	329,158	303,304	305,489
Other Payroll Costs (FICA, Retirement).....	35,730	32,810	33,128
Contractual Services.....	305,310	283,903	294,391
All Other Operating Expenditures.....	13,655	11,808	11,124
Total Receipts	\$ 111	\$ 25	\$ 1,449
Average Number of Employees (Not Examined)	5	5	5

SELECTED ACTIVITY MEASURES (Not Examined)	2018	2017	2016
Total allegations received/initiated.....	1,623	1,540	1,299
In-Jurisdiction complaints received/initiated.....	539	526	483
Out-of-Jurisdiction complaints received.....	118	51	47
Total Complaints.....	<u>657</u>	<u>577</u>	<u>530</u>
Complaints filed with the Illinois Courts Commission.....	3	1	0

EXECUTIVE DIRECTOR
During Examination Period: Ms. Kathy D. Twine
Currently: Ms. Kathy D. Twine

**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.

**One of two of the Board's receipts
were incorrectly classified**

During testing, the auditors noted one of two (50%) of the Board's cash payments received during the examination period was processed as a miscellaneous receipt totaling \$25. Upon further review, the auditors determined this was a refund of a duplicate payment processed by the Board. (Finding 1, page 9)

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

Board agrees with auditors

Board officials agreed with our recommendation.

OTHER FINDING

The remaining finding pertains to inadequate controls over timekeeping. 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, 2018, 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 compliance examination was conducted by E.C. Ortiz & 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

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