

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD**

**COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

Performed as Special Assistant Auditors for  
the Auditor General, State of Illinois

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

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**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**AGENCY OFFICIALS**

Chair of the Board (09/13/18 to Present)	Mr. David P. Sterba
Chair of the Board (06/09/17 to 09/12/18)	Dr. Clem Mejia
Chair of the Board (05/10/17 to 06/08/17)	Vacant
Chair of the Board (04/24/15 to 05/09/17)	Honorable Judge Edward Washington II
Executive Director and General Counsel	Ms. Kathy D. Twine, Esq.
Administrative Assistant	Mr. Vincent Phillip

**BOARD MEMBERS**

Circuit Court Judge <sup>1</sup> (09/20/17 to Present)	Honorable Judge Mary Ellen Coghlan
Circuit Court Judge <sup>1</sup> (07/15/17 to 09/19/17)	Vacant
Circuit Court Judge <sup>1</sup> (12/01/10 to 07/14/17)	Honorable Judge Edward Washington II
Circuit Court Judge <sup>1</sup>	Honorable Judge Paula Gomora
Lawyer <sup>2</sup> (12/10/17 to Present)	Mr. David P. Sterba
Lawyer <sup>2</sup> (12/10/09 to 12/10/17)	Mr. Cary Collins
Lawyer <sup>2</sup>	Mr. William T. Caisley
Lawyer <sup>2</sup> (03/20/18 to Present)	Mr. Frank Castiglione
Lawyer <sup>2</sup> (11/04/16 to 03/19/18)	Vacant
Lawyer <sup>2</sup> (07/01/14 to 11/03/16)	Mr. Bruce L. Meckler
Non-Lawyer <sup>2</sup> (09/13/18 to Present)	Vacant
Non-Lawyer <sup>2</sup> (08/10/10 to 09/12/18)	Dr. Clem Mejia
Non-Lawyer <sup>2</sup> (11/20/17 to Present)	Ms. Elaine Johnson
Non-Lawyer <sup>2</sup> (06/10/17 to 11/19/17)	Vacant
Non-Lawyer <sup>2</sup> (08/15/14 to 06/09/17)	Mr. Ocie Booker
Non-Lawyer <sup>2</sup>	Mr. Raymond McGury
Non-Lawyer <sup>2</sup>	Mr. Patrick O'Connor

<sup>1</sup> The Illinois Supreme Court appoints two Circuit Court judges.

<sup>2</sup> The Governor appoints three lawyers and four non-lawyers.

The Board's office is located at:

James R. Thompson Center  
100 West Randolph, Suite 14-500  
Chicago, Illinois 60601

David P. Sterba  
*Chair*  
Honorable Paula A. Gomora  
*Vice Chair*  
William "Bill" Caisley  
Frank B. Castiglione  
Honorable Mary Ellen Coghlan  
Elaine B. Johnson  
Raymond "Ray" J. McGury  
Patrick O'Connor



## STATE OF ILLINOIS JUDICIAL INQUIRY BOARD

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General Counsel*  
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### MANAGEMENT ASSERTION LETTER

March 19, 2019

E. C. Ortiz & Co., LLP  
333 S. Desplains St., Suite 2-N  
Chicago, Illinois 60661

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Judicial Inquiry Board. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, Judicial Inquiry Board's compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2017 and June 30, 2018, the State of Illinois, Judicial Inquiry Board has materially complied with the assertions below, except as identified in the Schedule of Findings.

- A. The State of Illinois, Judicial Inquiry Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Judicial Inquiry Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Judicial Inquiry Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Judicial Inquiry Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Judicial Inquiry Board on behalf of the State or held in trust by the State of Illinois, Judicial Inquiry Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Judicial Inquiry Board

**SIGNED ORIGINAL ON FILE**

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Ms. Kathy Twine  
Executive Director and General Counsel

**SIGNED ORIGINAL ON FILE**

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Mr. Vincent Phillip  
Administrative Assistant

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

Number of	Current Report	Prior Report
Findings	2	3
Repeated findings	2	—
Prior recommendations implemented or not repeated	1	3

**SCHEDULE OF FINDINGS**

Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE)			
2018-001	9	Inadequate Controls over Cash Collections	Significant Deficiency and Noncompliance
2018-002	10	Inadequate Controls Over Timekeeping	Significant Deficiency and Noncompliance

**EXIT CONFERENCE**

The Board waived having an exit conference in a correspondence dated March 4, 2019 from Kathy Twine, Executive Director and General Counsel.

Responses to the recommendations were provided by Kathy Twine, Executive Director and General Counsel, in a correspondence dated March 18, 2019.



**INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Judicial Inquiry Board's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2018. The management of the State of Illinois, Judicial Inquiry Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Judicial Inquiry Board's compliance based on our examination.

- A. The State of Illinois, Judicial Inquiry Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Judicial Inquiry Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Judicial Inquiry Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Judicial Inquiry Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Judicial Inquiry Board on behalf of the State or held in trust by the State of Illinois, Judicial Inquiry Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation

engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Judicial Inquiry Board complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Judicial Inquiry Board complied with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Judicial Inquiry Board's compliance with specified requirements.

In our opinion, the State of Illinois, Judicial Inquiry Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2018-001 and 2018-002.

The State of Illinois, Judicial Inquiry Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Judicial Inquiry Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Internal Control**

Management of the State of Illinois, Judicial Inquiry Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Judicial Inquiry Board's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Judicial Inquiry Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Judicial Inquiry Board's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2018-001 and 2018-002, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The State of Illinois, Judicial Inquiry Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Judicial Inquiry Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2018 and June 30, 2017 in Schedules 1 through 5 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016 accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
March 19, 2019

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
SCHEDULE OF FINDINGS  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**CURRENT FINDINGS - STATE COMPLIANCE**

**2018-001 Finding** (Inadequate Controls over Cash Collections)

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

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.

The State Comptroller Act (15 ILCS 405/10.14) requires an appropriate credit be provided when any warrant, or portion thereof, is returned to the State Treasury which was either erroneous or an overpayment, provided the original appropriation the warrant was paid from has not lapsed. The Statewide Accounting Management System (Procedure 25.20.20) requires the Board submit an Expenditure Adjustment Transmittal Form to the State Comptroller to process these types of non-payroll cash refunds.

Board personnel stated the collection was processed as a receipt due to oversight.

Failure to properly classify cash collections between receipts and expenditure adjustments reduced the amount of appropriations available to the Board for expenditure and reduced the overall reliability of the State's expenditures and cash receipts records. (Finding Code No. 2018-001, 2016-001)

**Recommendation**

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

**Board Response**

The Board agrees with the finding. Board personnel will update its cash collections process to classify non-payroll cash refunds as expenditures adjustments.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
SCHEDULE OF FINDINGS  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)**

**2018-002 Finding** (Inadequate Controls over Timekeeping)

The Judicial Inquiry Board (Board) did not exercise adequate controls over time reports and accrued benefit time recordkeeping.

During testing, the auditors noted the following:

- 17 of 308 (6%) leave forms or earned compensatory time reports submitted by the Board's employees during the examination period were not signed by the Executive Director or the Executive Director's designee.
- 6 of 308 (2%) leave forms or earned compensatory time reports were not submitted by the Board's employees during the examination period.
- 1 of 308 (less than 1%) leave forms submitted by the Board's employees during the examination period was not signed by the employee.
- 6 of 30 (20%) time reports submitted by the Board's employees were not completed properly.
- 1 of 120 (less than 1%) monthly sick time accruals had a mathematical error resulting in a misstatement from the employee's balance being overstated by 2 days.
- 11 of 120 (9%) monthly vacation time accruals had mathematical errors resulting in misstatements ranging from the employee's balance being understated by 1 day to overstated by 4 days.
- 9 of 120 (8%) monthly compensation time accruals had mathematical errors resulting in misstatements ranging from the employee's balance being overstated by 0.75 hours to 10.60 hours.

The Board's form for requesting the use of accrued leave time and reporting earned compensatory time requires the employee to sign and the Executive Director or the Executive Director's designee to approve the transaction by signing the form.

The Board's Employee Handbook requires completion of a Leave Request Form if an employee is unable to report to work due to sickness, vacation, and personal days off.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
SCHEDULE OF FINDINGS  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)**

**2018-002 Finding** (Inadequate Controls over Timekeeping) (Continued)

Good internal controls over time and attendance include ensuring accrued benefit time is properly calculated each month.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board establish and maintain a system, or systems of internal fiscal and administrative controls to provide assurance that leave forms and earned compensatory time reports are submitted, properly completed and approved, and accrued benefit time is properly calculated each month.

Board personnel stated these errors were due to oversight. Time approvals had been pre-approved, but not signed, by the Executive Director.

Failure to properly submit and complete time reports, leave forms and earned compensatory time reports may result in employees using time or earning time not approved by management. Further, failure to ensure accrued leave balances are properly calculated can result in employees using benefit time they do not have and reduces the overall reliability of Statewide financial reporting of the compensated absences liability. (Finding Code No. 2018-002, 2016-003)

**Recommendation**

We recommend the Board ensure leave forms and earned compensatory time reports are submitted, properly completed and approved and accrued benefit time calculations are mathematically accurate.

**Board Response**

The Board agrees with the finding. Board personnel will recalculate employees' time for correctness and adjust as needed. All employees' leave and compensatory requests are verbally approved by the Executive Director or her designee. The Board personnel has implemented a new process for leave and compensatory requests to ensure proper signature approval. Note: No employee used benefit time that was not available.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
PRIOR FINDING NOT REPEATED  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

A. **Finding** (Noncompliance with the Illinois Governmental Ethics Act)

During the prior examination, the Judicial Inquiry Board (Board) did not notify the Secretary of State of a Board member whose position required the member to file an economic interest statement.

During the current examination, an issue noted on sampled economic interest statements was significantly less than the prior examination. This finding has been reported in the immaterial finding letter as finding number IM2018-003.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2018**

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis
  - Schedule of Appropriations, Expenditures, and Lapsed Balances
    - Fiscal Year 2018
    - Fiscal Year 2017
  - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Operations (Not Examined)
  - Board Functions and Planning Program (Not Examined)
  - Analysis of Significant Variations in Expenditures (Not Examined)
  - Analysis of Significant Variations in Receipts (Not Examined)
  - Analysis of Significant Lapse Period Spending (Not Examined)
  - Budget Impasse Disclosures (Not Examined)
  - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
  - Interest Costs on Fiscal Year 2017 Invoices (Not Examined)
  - Average Number of Employees (Not Examined)
  - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018 and June 30, 2017 in Schedules 1 through 5. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

**SCHEDULE 1**

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

Public Act 100-0021	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
FISCAL YEAR 2018					
General Revenue Fund - 001					
Personal Services	\$ 329,500	\$ 329,158	\$ -	\$ 329,158	\$ 342
State-Paid Retirement Contributions	12,730	12,700	-	12,700	30
State Contributions to Social Security	23,770	23,030	-	23,030	740
Contractual Services	309,050	286,856	18,454	305,310	3,740
Travel	4,400	3,868	485	4,353	47
Commodities	2,000	1,925	74	1,999	1
Printing	2,320	2,310	-	2,310	10
Equipment	350	325	-	325	25
Telecommunications	3,900	3,474	358	3,832	68
Operation of Automotive Equipment	880	802	34	836	44
Subtotal, General Revenue Fund	\$ 688,900	\$ 664,448	\$ 19,405	\$ 683,853	\$ 5,047
<b>TOTAL - APPROPRIATED FUNDS</b>	<b>\$ 688,900</b>	<b>\$ 664,448</b>	<b>\$ 19,405</b>	<b>\$ 683,853</b>	<b>\$ 5,047</b>

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, and have been reconciled to the Board's records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 23 includes information from the Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2017

**SCHEDULE 2**

For the Fifteen Months Ended September 30, 2017

Court-Ordered Expenditures	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
<b>FISCAL YEAR 2017</b>					
General Revenue Fund - 001					
Personal Services	\$ 313,600	\$ 303,304	\$ -	\$ 303,304	\$ 10,296
State-Paid Retirement Contributions	11,900	11,671	-	11,671	229
State Contributions to Social Security	22,800	21,139	-	21,139	1,661
Contractual Services	296,800	228,045	55,858	283,903	12,897
Travel	7,600	4,621	425	5,046	2,554
Commodities	1,500	1,234	-	1,234	266
Printing	1,500	1,377	-	1,377	123
Equipment	1,500	727	-	727	773
Telecommunications	5,300	2,418	-	2,418	2,882
Operation of Automotive Equipment	1,900	931	75	1,006	894
Subtotal, General Revenue Fund	\$ 664,400	\$ 575,467	\$ 56,358	\$ 631,825	\$ 32,575
<b>TOTAL - APPROPRIATED FUNDS</b>	<b>\$ 664,400</b>	<b>\$ 575,467</b>	<b>\$ 56,358</b>	<b>\$ 631,825</b>	<b>\$ 32,575</b>

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to the Board's records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Board's Fiscal Year 2015 appropriation for Fund 001 was carried forward to become the Board's Fiscal Year 2017 expenditure authority for Fund 001.

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 COMPLIANCE EXAMINATION  
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,  
 AND LAPSED BALANCES  
 FOR THE FISCAL YEAR ENDED JUNE 30,**

**SCHEDULE 3**

	Fiscal Year		
	2018	2017	2016
General Revenue Fund - 001	P.A. 100-0021	Court-Ordered Expenditures	Court-Ordered Expenditures
Appropriations (Net of Transfers)	\$ 688,900	\$ 664,400	\$ 664,400
Expenditures			
Personal Services	329,158	303,304	305,489
State-Paid Retirement Contributions	12,700	11,671	11,740
State Contributions to Social Security	23,030	21,139	21,388
Contractual Services	305,310	283,903	294,391
Travel	4,353	5,046	2,801
Commodities	1,999	1,234	1,485
Printing	2,310	1,377	1,187
Equipment	325	727	635
Telecommunications	3,832	2,418	4,364
Operation of Automotive Equipment	836	1,006	652
Total Expenditures	\$ 683,853	\$ 631,825	\$ 644,132
Lapsed Balances	\$ 5,047	\$ 32,575	\$ 20,268

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018 and September 30, 2017, and have been reconciled to the Board's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

Note 3: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from the State's judicial branch agencies at the level paid as of June 30, 2015. Therefore, the Board's Fiscal Year 2015 appropriation for Fund 001 was carried forward to become the Board's Fiscal Year 2016 and Fiscal Year 2017 expenditure authority for Fund 001.

Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 23 includes information from the Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 COMPLIANCE EXAMINATION  
 SCHEDULE OF CHANGES IN STATE PROPERTY  
 FOR THE TWO YEARS ENDED JUNE 30, 2018**

**SCHEDULE 4**

	<u>Equipment</u>
Balance at July 1, 2016	\$ 71,234
Additions	727
Deletions	(912)
Net transfers	<u>(1,881)</u>
Balance at June 30, 2017	<u>\$ 69,168</u>
Balance at July 1, 2017	\$ 69,168
Additions	325
Deletions	(15,346)
Net transfers	<u>-</u>
Balance at June 30, 2018	<u>\$ 54,147</u>

This schedule was derived from the Board's records, which were reconciled to property reports submitted to the Office of the State Comptroller.

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 COMPLIANCE EXAMINATION  
 COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF  
 CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER  
 FOR THE FISCAL YEAR ENDED JUNE 30,**

**SCHEDULE 5**

	Fiscal Year		
	2018	2017	2016
General Revenue Fund - 001			
Miscellaneous	\$ -	\$ 25	\$ 1,449
Refund	111	-	-
Total Receipts, Fund 001	<u>\$ 111</u>	<u>\$ 25</u>	<u>\$ 1,449</u>
Receipts, per Board Records	\$ 111	\$ 25	\$ 1,449
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 111</u>	<u>\$ 25</u>	<u>\$ 1,449</u>

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
BOARD FUNCTIONS AND PLANNING PROGRAM  
FOR THE TWO YEARS ENDED JUNE 30, 2018  
(NOT EXAMINED)**

***Board Functions***

The Judicial Inquiry Board (Board) is the sole disciplinary entity to inquire into allegations of misconduct or physical or mental incapacity of the State of Illinois's judicial officers. After investigation and upon determination by the Board that there is a reasonable basis to charge a judge with misconduct or incapacity, the Board will file and prosecute a formal complaint before the Illinois Courts Commission (Commission).

The Board was created by Article VI, Section 15 of the Illinois Constitution which was adopted in 1970 and became effective July 1, 1971, as amended, effective November 3, 1998.

The Board consists of nine members (two Circuit Court judges, three lawyers, and four non-lawyers). The two Circuit Court judges are selected by the Illinois Supreme Court and the remaining seven members are appointed by the Governor. No more than two of the lawyers and two of the non-lawyers appointed by the Governor belong to the same political party. Each member is appointed to serve a term of four years with no member serving more than eight years.

The Board's primary functions are to receive or initiate allegations against judges or associate judges, conduct investigations, and file complaints with the Commission. A complaint filed with the Commission requires the concurrence of five members who believe that a reasonable basis exists to charge a judge or associate judge with one or more of the following: willful misconduct in office, persistent failure to perform the judge's duties, other conduct prejudicial to the office or that brings the judicial office into disrepute, and/or a physical or mental incapacity to perform the judge's duties.

The Board is responsible for adopting its own rules for governing its procedures. The Board has subpoena power as well as the authority to appoint and direct its staff. Funds for the operation of the Board are appropriated by law through the General Assembly of the State of Illinois.

***Planning Program***

The Board does not utilize a formal written planning policy. The Board utilizes Article VI, Section 15 of the Illinois Constitution to achieve its single mission: to conduct investigations, receive or initiate complaints concerning a judge or associate judge, and file such complaints with the Commission. The Board utilizes the budget process for short-term planning. The budget is approved by the Board and monitored by the Executive Director.

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 COMPLIANCE EXAMINATION  
 ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
 FOR THE TWO YEARS ENDED JUNE 30, 2018  
 (NOT EXAMINED)**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017**

Explanations were obtained for expenditures with a variance of at least 5% and \$4,000 between Fiscal Years 2018 and 2017.

	<b>2018</b>	<b>2017</b>
<u>GENERAL REVENUE FUND - 001</u>		
Personal services	\$ 329,158	\$ 303,304
Contractual services	305,310	283,903

Personal services

The increase in personal services was attributable to the employee bonus (one time salary adjustment) and salary increase during the fiscal year.

Contractual services

The increase in contractual services in Fiscal Year 2018 was primarily due to increase in legal fees and expenses and the number of complaints filed with the Illinois Courts Commission as compared to Fiscal Year 2017.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016**

The Board did not have any significant variations in expenditures of at least 5% and \$4,000 between Fiscal Years 2017 and 2016.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
FOR THE TWO YEARS ENDED JUNE 30, 2018  
(NOT EXAMINED)**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017**

The only receipt processed by the Board during Fiscal Year 2018 relates to a refund from a vendor for overpayment.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2016**

First, the only receipt processed by the Board during Fiscal Year 2017 should have been treated as an expenditure adjustment (see Finding 2018-001).

Second, the fluctuation from Fiscal Year 2017 was due to the fact the Board receives minimal receipts, consisting of reimbursements for jury duty and miscellaneous items. These receipts are expected to fluctuate between fiscal years.

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 COMPLIANCE EXAMINATION  
 ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
 FOR THE TWO YEARS ENDED JUNE 30, 2018  
 (NOT EXAMINED)**

**FISCAL YEAR 2018**

Explanations were obtained for lapse period expenditures for Fiscal Year 2018 that accounted for more than 5% and \$4,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>GENERAL REVENUE FUND - 001</u>			
Contractual services	\$ 18,454	\$ 305,310	6%

The significant lapse period expenditure for contractual services relates mostly to the invoices received subsequent to June 30, 2018 for legal services performed during Fiscal Year 2018.

**FISCAL YEAR 2017**

Explanations were obtained for lapse period expenditures for Fiscal Year 2017 that accounted for more than 5% and \$4,000 of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<u>GENERAL REVENUE FUND - 001</u>			
Contractual services	\$ 55,858	\$ 283,903	20%

The significant lapse period expenditure for contractual services relates mostly to the invoices received subsequent to June 30, 2017 for legal services performed during Fiscal Year 2017.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
BUDGET IMPASSE DISCLOSURES  
FOR THE TWO YEARS ENDED JUNE 30, 2018  
(NOT EXAMINED)**

Payment of Prior Year Costs in Future Fiscal Years

All of the Judicial Inquiry Board's (Board) Fiscal Year 2016 and Fiscal Year 2017 costs were paid pursuant to a court order. The Board did not have any outstanding unpaid invoices from either Fiscal Year 2016 or Fiscal Year 2017 after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016, and the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017, respectively.

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
COMPLIANCE EXAMINATION  
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS  
FOR THE TWO YEARS ENDED JUNE 30, 2018  
(NOT EXAMINED)**

Transactions Involving the Illinois Finance Authority

The Judicial Inquiry Board (Board) and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Board's vendors participated in the Vendor Payment Program or the Vendor Support Initiative Program during Fiscal Year 2017.

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 INTEREST COSTS ON FISCAL YEAR 2017 INVOICES  
 FOR THE TWO YEARS ENDED JUNE 30, 2018  
 (NOT EXAMINED)**

Prompt Payment Interest Costs

The Judicial Inquiry Board (Board) plans to calculate prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Board. The following chart shows the Board's prompt payment interest incurred related to Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2017.

**PROMPT PAYMENT INTEREST INCURRED  
 Fiscal Year Ended June 30, 2017**

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
001	General Revenue Fund	12	5	\$ 4,660
		<u>12</u>	<u>5</u>	<u>\$ 4,660</u>

**STATE OF ILLINOIS  
 JUDICIAL INQUIRY BOARD  
 AVERAGE NUMBER OF EMPLOYEES  
 FOR THE TWO YEARS ENDED JUNE 30, 2018  
 (NOT EXAMINED)**

The following was prepared from the Judicial Inquiry Board's (Board) records and presents the average number of employees, by function, for the following:

<b>Position</b>	<b>Fiscal Year</b>		
	<b>2018</b>	<b>2017</b>	<b>2016</b>
Executive Director and General Counsel	1	1	1
Investigators	2	2	2
Administrative Assistant	1	1	1
Executive Secretary	1	1	1
<b>Total Full-Time Equivalent Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>

**STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
FOR THE TWO YEARS ENDED JUNE 30, 2018  
(NOT EXAMINED)**

The following table, prepared from the Judicial Inquiry Board (Board) records, presents the number and type of allegations received or initiated by the Board, complaints received or initiated by the Board, and the number of complaints filed by the Board with the Illinois Courts Commission for the Fiscal Year Ended June 30,

TYPE OF ALLEGATION	FISCAL YEAR		
	2018	2017	2016
Administrative misconduct	66	57	60
Alcohol/drugs	6	4	3
Bias, prejudice, partiality	285	264	200
Delay in scheduling or deciding a matter	44	43	28
Demeanor/injudicious temperament (i.e. impatient, rude, conduct that is intimidating and inappropriate language/commentary)	158	154	127
Ex parte communication (one-sided)	43	47	35
Failure to recuse/disqualify/conflict of interest	48	42	41
Illegal activity	161	154	134
Judicial decision/discretion (i.e. dissatisfaction with court procedures or rulings, use or nonuse of evidence, criminal sentences, custody, general outcome of the case)	394	390	349
Mental incapacity	11	14	6
Physical incapacity	-	2	2
Inappropriate political activity (i.e. publicly endorse or oppose a candidate for public office, personal solicitation of funds, make speeches on behalf of a political organization, misrepresentation of qualifications) and misconduct by a candidate	9	9	19
Racial/ethnic/gender bias or discrimination	79	65	72
Sexual misconduct/harassment	13	9	1
Inappropriate conduct off the bench (i.e. prohibited charitable, business, or personal conduct)	11	12	8
Violation of Constitutional Rights	183	189	156
Prejudgment of a case	31	21	18
Abuse of power	66	63	39
Comment on pending/impending case	1	1	1
Other	14	-	-
<b>TOTAL ALLEGATIONS</b>	<b>1,623</b>	<b>1,540</b>	<b>1,299</b>
In-Jurisdiction complaints received/initiated	539	526	483
Out-of-jurisdiction complaints received	118	51	47
<b>TOTAL COMPLAINTS</b>	<b>657</b>	<b>577</b>	<b>530</b>
Complaints filed with the Illinois Courts Commission	3	1	-

Note 1: Out-of-jurisdiction complaints reflect cases where, after staff determines the complaint does not relate to an active State judge, the matter was automatically closed.

Note 2: The total number of allegations exceeds the number of complaints received and/or initiated because many complaints have multiple allegations.

Note 3: All in-jurisdiction complaints were initially presented to, and reviewed by, the Board by February 2019.