

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

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, 2020**

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**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

BOARD OFFICIALS

Executive Director and General Counsel (10/01/20 to Present)	Mr. Michael Deno, Esq.
Executive Director and General Counsel (until 9/30/20)	Ms. Kathy D. Twine, Esq.
Administrative Assistant (07/01/20 to Present)	Ms. Sharmayne Adams
Administrative Assistant (until 06/30/20)	Mr. Vincent Phillip

BOARD OFFICERS

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

BOARD MEMBERS

Circuit Court Judge (08/23/19 to Present)	Honorable Judge Kent Delgado
Circuit Court Judge (09/20/17 to 08/22/19)	Honorable Judge Mary Ellen Coghlan
Circuit Court Judge	Honorable Judge Paula Gomora
Lawyer	Mr. David P. Sterba
Lawyer (10/08/19 to Present)	Mr. Sean Nash
Lawyer (09/15/19) to 10/07/19)	Vacant
Lawyer (09/14/15 to 09/14/19)	Mr. William T. Caisley
Lawyer	Mr. Frank Castiglione
Non-Lawyer	Ms. Elaine Johnson
Non-Lawyer (10/08/19 to Present)	Ms. Pamela Davis
Non-Lawyer (09/13/18 to 10/07/19)	Vacant
Non-Lawyer (08/10/10 to 09/12/18)	Dr. Clem Mejia
Non-Lawyer (10/08/19 to Present)	Ms. Ruby Smith
Non-Lawyer (09/22/19 to 10/07/19)	Vacant
Non-Lawyer (09/21/15 to 09/21/19)	Mr. Patrick O'Connor
Non-Lawyer (05/19/19 to Present)	Vacant
Non-Lawyer (05/19/11 to 05/19/19)	Mr. Raymond McGury

BOARD OFFICE

The Judicial Inquiry 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
Frank B. Castiglione
Honorable Kent A. Delgado
Elaine B. Johnson
Sean Nash
Ruby Smith



Michael Deno
Executive Director &
General Counsel
100 West Randolph Street
Suite 14-500
Chicago, IL 60601-3233
PHONE (312)814-5554
(800)227-9429
TDD (312)814-1881
FAX (312)814-5719

STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
MANAGEMENT ASSERTION LETTER

May 28, 2021

Roth & Company, LLP
815 W. Van Buren St., Suite 500
Chicago, IL 60607

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 (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 Board's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019 and June 30, 2020, the Board has materially complied with the specified requirements below.

- A. The 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 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 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 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 Board on behalf of the State or held in trust by the 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

Michael Deno
Executive Director and General Counsel

SIGNED ORIGINAL ON FILE

Sharmayne Adams
Administrative Assistant

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	2
Repeated findings	2	2
Prior recommendations implemented or not repeated	–	1

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
2020-001	7	2018/2016	Inadequate Controls over Cash Collections	Significant Deficiency and Noncompliance
2020-002	8	2018/2016	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2020-003	11	New	Untimely Filing of FCIAA Certifications	Significant Deficiency and Noncompliance
2020-004	12	New	Inadequate Controls over Contractual Services	Significant Deficiency and Noncompliance
2020-005	14	New	Inadequate Controls over State Property Reporting	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Judicial Inquiry Board waived an exit conference in a correspondence from Michael Deno, Executive Director and General Counsel, on May 17, 2021. The responses to the recommendations were provided by Michael Deno, Executive Director and General Counsel, in a correspondence dated May 19, 2021.



**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

and

Board Members
State of Illinois, Judicial Inquiry Board

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Judicial Inquiry Board (Board) with the specified 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, 2020. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The 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 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 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 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 Board on behalf of the State or held in trust by the 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, 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 Board's compliance with specified requirements.

In our opinion, the Board complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-001 through 2020-005.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The 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 is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with specified requirements (internal control). In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material*

weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2020-001 through 2020-005 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.

The Board's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The 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 is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. 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 Board's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020 and June 30, 2019 in Schedules 1 through 6 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of the Board management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020 and June 30, 2019, in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 6 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
May 28, 2021

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CIRRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-001. **FINDING** (Inadequate Controls over Cash Collections)

The Judicial Inquiry Board (Board) did not maintain adequate documentation for testing cash collections during the examination period.

During testing, the Board failed to provide documentation for the one (100%) cash payment received during the examination period totaling \$13, and therefore, we were unable to test if the Board appropriately recorded the receipt.

The State Records Act (Act) (5 ILCS 160/8) requires the head of each agency to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities. In addition, the State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management, which would include effective controls over maintenance of records.

This finding was first noted during the examination of the two years ended June 30, 2016. In subsequent years, the Board has been unsuccessful in implementing a corrective action plan.

Board personnel stated that they were unable to find the support for the receipt.

Failure to maintain adequate documentation does not allow the auditors to complete their procedures and is noncompliance with the Act. (Finding Code No. 2020-001, 2018-001, 2016-001)

RECOMMENDATION

We recommend the Board comply with the requirements of the Act.

BOARD RESPONSE

The Board agrees with the finding. The Board will implement procedures to properly document cash collections.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CIRRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-002. **FINDING** (Inadequate Controls over Personal Services)

The Judicial Inquiry Board (Board) did not exercise adequate controls over personal services.

During testing, we noted the following:

- Twenty of 296 (7%) leave forms or earned compensatory time reports submitted by the Board's employees during the examination period were not signed by the employee and/or the Executive Director or the Executive Director's designee. Specifically, we noted 17 leave forms or earned compensatory time reports submitted were not signed by the Executive Director or the Executive Director's designee, 2 were not signed by the employee, and 1 was not signed by both employee and the Executive Director or the Executive Director's designee.
- Five of 296 (2%) leave forms or earned compensatory time reports were not submitted by the Board's employees during the examination period.
- Six of 25 (24%) time reports were not completed properly.
- Nine of 120 (8%) monthly sick time accruals had mathematical errors resulting in misstatements from the employee's balance being understated by 1 day to overstated by 4.61 days.
- Five of 120 (4%) monthly compensation time accruals had mathematical errors resulting in misstatements ranging from the employee's balance being understated by 1 hour to overstated by 2 hours.
- Two of 120 (2%) monthly vacation time accruals had mathematical errors resulting in misstatements ranging from the employee's balance being understated by 1.83 days to overstated by 3 days. The overstatement resulted in an overpayment of unused vacation to a retired employee totaling \$476.

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. Good internal controls over time and attendance include ensuring accrued

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JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CIRRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-002. **FINDING** (Inadequate Controls over Personal Services) (Continued)

benefit time is properly calculated each month. Furthermore, 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.

- Two of 5 (40%) employee files were missing either the insurance or miscellaneous deduction authorization forms.

The Illinois Administrative Code (80 Ill. Admin. Code 2500.20) states State agencies processing payrolls or annuities through the Office of Comptroller shall include payroll deduction data on vouchers only as authorized by the employee.

This finding was first noted during the examination of the two years ended June 30, 2016. In subsequent years, the Board has been unsuccessful in implementing a corrective action plan.

Board personnel stated the manual calculation errors and missing deduction forms were due to oversight and human error. Board personnel also stated time approvals had been pre-approved, but not signed, by the former 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. 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. Further, failure to maintain payroll deduction forms could cause an employee to be paid an incorrect amount. (Finding No. 2020-002, 2018-002, 2016-003)

RECOMMENDATION

We recommend the Board strengthen controls over personal services by ensuring payroll documents are properly maintained, leave forms and earned compensatory time reports are submitted, properly completed and approved, and accrued benefit time calculations are mathematically accurate.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-002. **FINDING** (Inadequate Controls over Personal Services) (Continued)

BOARD RESPONSE

The Board agrees with the finding. The Board will implement more stringent procedural controls over personal services.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-003. **FINDING** (Untimely Filing of FCIAA Certifications)

The Judicial Inquiry Board (Board) did not timely file its Fiscal Control and Internal Auditing Act (FCIAA) certifications with the Office of the Auditor General.

During testing, we noted the Fiscal Year 2020 FCIAA certification was filed 206 days late.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3003) requires each chief executive officer of all State agencies to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification based on their evaluation with the Auditor General by May 1 of each year.

Board personnel stated the issue was due to oversight and competing priorities for responsible personnel in place during the audit period.

Failure to file the FCIAA certification in a timely manner results in noncompliance with the Act. (Finding Code No. 2020-003)

RECOMMENDATION

We recommend the Board ensure FCIAA certifications are timely filed in compliance with the Act.

BOARD RESPONSE

The Board agrees with the finding. The Board will implement procedures to ensure timely filing of FCIAA certifications.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CIRRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-004. **FINDING** (Inadequate Controls over Contractual Services)

The Judicial Inquiry Board (Board) did not maintain adequate controls over its contractual services expenditures.

During the testing, we noted the following:

- The Board did not perform monthly reconciliations of its contract records to the Agency Contract Report (SC14 Report) or the Obligation Activity Report (SC15 Report) for both Fiscal Year 2019 and Fiscal Year 2020.

The Statewide Accounting Management System Manual (SAMS) (Procedure 15.30.30) requires the Board reconcile the SC14 and SC15 reports to its internal records within 60 days of the month end.

- One of 2 (50%) contracts tested, totaling \$240,000, did not include the Legal Status Disclosure Certification and the Federal Taxpayer Identification Number. The contract was a professional and artistic contract.
- One of 2 (50%) contracts tested, totaling \$240,000, did not include a properly completed contract obligation document (COD). Specifically, the professional and artistic contract was for legal services not subject to the State Indemnification Act. The COD did not contain a statement or words of similar import in the COD description block that the contract is not subject to the State Indemnification Act, as required.

The SAMS (Procedure 15.20.30) requires professional and artistic contracts to be supported by documentation that includes the Contractor's Legal Status Disclosure Certification and the Contractor's Federal Taxpayer Identification Number. The procedure also requires all contracts for legal services (detail object 1244) filed with the Office of Comptroller not subject to the State Indemnification Act contain the following statement or words of similar import in the description block for the COD - Contract Obligation Document (C-23): "This contract is not subject to the State Indemnification Act."

Board personnel stated the Board personnel in place at that time were unaware of the requirements for contractual obligations and correct reconciliation procedures.

Lack of proper controls over contract documents could result in unenforceable contractual agreements. (Finding Code No. 2020-004)

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-004. **FINDING** (Inadequate Controls over Contractual Services) (Continued)

RECOMMENDATION

We recommend the Board ensure documentation is properly maintained and filed. We also recommend the Board timely file and reconcile contract records to the Office of Comptroller on a monthly basis.

BOARD RESPONSE

The Board agrees with the finding. The Board will implement procedures to ensure documentation is properly maintained and filed.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CIRRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-005. **FINDING** (Inadequate Controls over State Property Reporting)

The Judicial Inquiry Board (Board) did not maintain adequate controls over the reporting of State Property.

During testing, we noted the following:

- Two of eight (25%) State Property Quarterly Reports (C-15's) submitted to the Department of Central Management Services (CMS) were reported improperly. The following errors were noted.
 - Net transfers reported on second quarter of Fiscal Year 2020, totaling \$3,614, should have been reported as deletions; and,
 - Deletions reported on fourth quarter of Fiscal Year 2020 includes Fiscal Year 2019 deletions, as a result, deletions were overstated by \$352.

The Board's ending balance of State property as reported on the June 30, 2020 C-15 was understated by \$352.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.30) states the C-15, when properly completed, presents the total cost of State property, by category, reflected on the agency's records as of the reporting date. SAMS (29.20.10) also requires an agency to report all additions, deletions, and net transfers affecting each asset class that occurred during the quarter being reported. Good internal controls require an agency to review all reported information for accuracy before submission.

- The Board did not submit its annual inventory certifications to CMS timely. The Fiscal Year 2020 Certification of Inventory was filed 28 days late.

The State Property Control Act (30 ILCS 605/6.02) requires an inventory certification be submitted to CMS on an annual basis.

- The Board was unable to provide documentation showing the Fiscal Year 2019 Annual Real Property Utilization Report was filed with CMS timely.

The State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management, which should include effective controls over maintenance of records.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF FINDINGS
CURRENT FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2020**

2020-005. **FINDING** (Inadequate Controls over State Property Reporting) (Continued)

Board personnel stated issues noted were due to employee oversight and having limited access to the Board's office during the COVID-19 period to complete and submit the report within the required timeframe.

Failure to maintain accurate property and equipment records and file reports represents noncompliance with State laws and regulations and increases the potential for fraud and theft of State property. (Finding Code No. 2020-005)

RECOMMENDATION

We recommend the Board ensure all State Property reports are accurately prepared, adequately maintained, and timely submitted.

BOARD RESPONSE

The Board agrees with the finding. The Board will implement procedures to maintain adequate controls over the reporting of State Property.

STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2020

SCHEDULE 1

For the Sixteen Months Ended October 31, 2020

Public Acts 101-0007 and 101-0637	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
		Expenditures Through June 30, 2020	Expenditures July 1 to October 31, 2020		
FISCAL YEAR 2020		June 30, 2020	October 31, 2020	October 31, 2020	October 31, 2020
<u>APPROPRIATED FUND</u>					
General Revenue Fund - 001					
Personal Services	\$ 334,500	\$ 333,262	\$ -	\$ 333,262	\$ 1,238
State-Paid Retirement Contributions	13,000	12,909	-	12,909	91
State Contributions to Social Security	24,000	23,145	-	23,145	855
Contractual Services	641,400	289,776	174,671	464,447	176,953
Travel	1,690	1,189	-	1,189	501
Commodities	2,100	2,045	-	2,045	55
Printing	1,500	1,372	-	1,372	128
Equipment	11,010	11,000	-	11,000	10
Telecommunications	5,300	3,729	363	4,092	1,208
Operation of Automotive Equipment	400	301	-	301	99
Subtotal, Fund - 001	1,034,900	678,728	175,034	853,762	181,138
TOTAL - APPROPRIATED FUNDS	\$ 1,034,900	\$ 678,728	\$ 175,034	\$ 853,762	\$ 181,138

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the Office of Comptroller's records as of October 31, 2020.

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

STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2019

SCHEDULE 2

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
FISCAL YEAR 2019		June 30, 2019	October 31, 2019	October 31, 2019	October 31, 2019
<u>APPROPRIATED FUND</u>					
General Revenue Fund - 001					
Personal Services	\$ 329,500	\$ 326,946	\$ -	\$ 326,946	\$ 2,554
State-Paid Retirement Contributions	12,520	12,519	-	12,519	1
State Contributions to Social Security	22,430	22,426	-	22,426	4
Contractual Services	307,630	293,096	14,357	307,453	177
Travel	3,992	3,992	-	3,992	-
Commodities	1,300	1,285	-	1,285	15
Printing	6,384	964	5,400	6,364	20
Equipment	344	344	-	344	-
Telecommunications	4,300	3,884	339	4,223	77
Operation of Automotive Equipment	500	466	21	487	13
Subtotal, Fund - 001	<u>688,900</u>	<u>665,922</u>	<u>20,117</u>	<u>686,039</u>	<u>2,861</u>
TOTAL - APPROPRIATED FUNDS	<u>\$ 688,900</u>	<u>\$ 665,922</u>	<u>\$ 20,117</u>	<u>\$ 686,039</u>	<u>\$ 2,861</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the Office of Comptroller's records as of October 31, 2019.

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

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS
EXPENDITURES, AND LAPSED BALANCES**

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>APPROPRIATED FUND</u>			
General Revenue Fund - 001			
Expenditure Authority	\$ 1,034,900	\$ 688,900	\$ 688,900
Expenditures			
Personal Services	\$ 333,262	\$ 326,946	\$ 329,158
State-Paid Retirement Contributions	12,909	12,519	12,700
State Contributions to Social Security	23,145	22,426	23,030
Contractual Services	464,447	307,453	305,310
Travel	1,189	3,992	4,353
Commodities	2,045	1,285	1,999
Printing	1,372	6,364	2,310
Equipment	11,000	344	325
Telecommunications	4,092	4,223	3,832
Operation of Automotive Equipment	301	487	836
Total Expenditures	\$ 853,762	\$ 686,039	\$ 683,853
Lapsed Balances	\$ 181,138	\$ 2,861	\$ 5,047

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the Office of Comptroller's records as of October 31, 2020 and October 31, 2019.

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

Note 3: The Board received appropriations during Fiscal Year 2020 from Public Acts 101-0007 and 101-0637. In addition, the Board received appropriations during Fiscal Year 2019 from Public Act 100-0586.

**STATE OF ILLINOIS
 JUDICIAL INQUIRY BOARD
 COMPARATIVE SCHEDULE OF NET EXPENDITURES
 BY MAJOR ACTIVITY**

SCHEDULE 4

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>EXPENDITURE STATISTICS</u>			
All State Treasury Funds			
Total Operations Expenditures	\$ 853,762	\$ 686,039	\$ 683,853
Percentage of Total Expenditures:	100%	100%	100%
Personal Services	333,262	326,946	329,158
Other Payroll Costs	36,054	34,945	35,730
All Other Operating Expenditures	484,446	324,148	318,965
TOTAL - ALL EXPENDITURES:	\$ 853,762	\$ 686,039	\$ 683,853

Note 1: Expenditures were obtained from the Board's records and have been reconciled to the Office of Comptroller's records as of October 31, 2020, and October 31, 2019.

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

**STATE OF ILLINOIS
 JUDICIAL INQUIRY BOARD
 COMPARATIVE SCHEDULE OF CASH RECEIPTS
 AND DEPOSITS INTO THE STATE TREASURY**

SCHEDULE 5

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>STATE TREASURY FUND</u>			
General Revenue Fund - 001			
Receipt Sources:			
Prior Year Refunds	\$ -	\$ 13	\$ 111
Total Receipts, per the Board's Record	\$ -	\$ 13	\$ 111
Receipts, per the Board's Records	\$ -	\$ 13	\$ 111
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	\$ -	\$ 13	\$ 111

**STATE OF ILLINOIS
 JUDICIAL INQUIRY BOARD
 SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2020**

SCHEDULE 6

<u>FISCAL YEAR 2020</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Property				
Equipment	\$ 54,139	\$ 11,000	\$ (7,774)	\$ 57,365
<u>FISCAL YEAR 2019</u>				
Property				
Equipment	\$ 54,147	\$ 344	\$ (352)	\$ 54,139

Note 1: This schedule has been derived from the Board's quarterly *Agency Report of State Property* (Form C-15) reports submitted to the Office of Comptroller. This schedule could not be reconciled to the Board's property records (see Finding 2020-005).

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
ANALYSIS OF OPERATIONS (FUNCTIONS AND PLANNING)
For the Two Years Ended June 30, 2020**

(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
 ANALYSIS OF OPERATIONS (FUNCTIONS AND PLANNING) (CONTINUED)
 For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

Complaints Processed

Complaints must be written and are received by the Board in one of three ways. Complaints may be faxed, delivered in person, or mailed to the Board’s office. Each complaint is then stamped with the date that it is received, and a letter is sent to the complainant acknowledging receipt of their written complaint. The complaint is then processed by the Executive Director who reviews all of the information and prepares a synopsis of the allegations made in the complaint. After a synopsis is prepared for each complaint, a complaint number is assigned to the synopsis/complaint and the synopsis/complaint is reviewed by the Board Members at their monthly meeting. At the meeting, the Board discusses each complaint and votes on whether to close the complaint or investigate the complaint further. The following represents the number of complaints processed by the Board:

	Fiscal Year		
	2020	2019	2018
New Complaints	449	597	539
Complaints Closed	349	487	433
Complaints Investigated	100	110	106

The number of cases received by the Board increased from Fiscal Year 2018 to Fiscal Year 2019 which may be attributable to the required posting of notices pursuant to Public Act 100-0034 which required the public posting of information regarding how to file a complaint against a member of the judiciary. A decrease in the number of new complaints in Fiscal Year 2020 is directly attributable to the closures of courthouses due to the pandemic in the last quarter of Fiscal Year 2020. Likewise, a backlog of the processing of complaints by the Board occurred as a direct result of the stay-at-home order issued. Those complaints have since been processed and the backlog has been resolved.

Significant Operational Challenges

The Judicial Inquiry Board has not faced any significant challenges during the examination period. While the operations of the Board were modified, none of the Board’s operations were suspended. The primary challenges the Board has faced have been related to the impact of COVID-19. As a result of the stay-at-home order issued, a work from home schedule had to be implemented. This also required a change in the way that Board meetings were conducted. Instead of being conducted in person, Board meetings were conducted through video conferencing.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
ANALYSIS OF OPERATIONS (FUNCTIONS AND PLANNING) (CONTINUED)
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

The challenges of the implementation of a work from home schedule and video conferenced Board meetings were accomplished through the use of technology. Employees have been able to work remotely from home using their desktop computers with relatively minor problems. Likewise, Board members have been able to engage in Board meetings with minor issues.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

Fiscal Year 2020

General Revenue Fund - 001

Contractual Services

The increase was due to the supplemental appropriation granted to the Judicial Inquiry Board (Board) under House Bill 5746 during the Fiscal Year 2020. The supplemental appropriation was for the Board's compensation of its legal service provider for the incurred legal fees and expenses that exceeded its contract amount. The Board is not obligated to pay the excess amount unless sufficient appropriations are available. No supplemental appropriation granted in Fiscal Year 2019.

Printing

The decrease was due to the Board printing its combined Fiscal Year 2017 and Fiscal Year 2018 Report in Fiscal Year 2019. The Fiscal Year 2019 and Fiscal Year 2020 is scheduled to be printed on Fiscal Year 2021.

Equipment

The Board purchased ten laptops for the Board to decrease security threat in relation to transmitting confidential information during the Fiscal Year 2020. The Board also replaced its desktop computers during Fiscal Year 2020.

Fiscal Year 2019

General Revenue Fund - 001

Printing

The increase was due to the Board printing its combined Fiscal Year 2017 and Fiscal Year 2018 Report in Fiscal Year 2019.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

Fiscal Year 2020

The Judicial Inquiry Board (Board) did not have any significant variations in receipts.

Fiscal Year 2019

The Board did not have any significant variations in receipts.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

Fiscal Year 2020

General Revenue Fund - 001

Contractual Services

The majority of the Judicial Inquiry Board's (Board) significant lapse period expenditure for contractual services relates to invoices received after June 30, 2020 for legal services performed during Fiscal Year 2020.

Fiscal Year 2019

General Revenue Fund - 001

Contractual Services

The majority of the Board's significant lapse period expenditure for contractual services relates to invoices received after June 30, 2019 for legal services performed during Fiscal Year 2019.

Printing

The Board printed its combined Fiscal Year 2017 and Fiscal Year 2018 Report in June 2019 and paid the associated invoice during the lapse period.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Executive Director and General Counsel	1	1	1
Investigators	2	2	2
Administrative Assistant	1	1	1
Executive Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total Full-Time Equivalent Employees	<u><u>5</u></u>	<u><u>5</u></u>	<u><u>5</u></u>

Note 1: This schedule presents the average number of employees, by function, at the Judicial Inquiry Board.

**STATE OF ILLINOIS
JUDICIAL INQUIRY BOARD
ANALYSIS OF COMPENSATORY TIME**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

General Office	<u>2020</u>	<u>2019</u>	<u>2018</u>
Compensatory Hours Granted	<u>60</u>	<u>96</u>	<u>85</u>
Value of Compensatory Hours Granted	<u>\$ 2,681</u>	<u>\$ 4,925</u>	<u>\$ 3,109</u>