

**STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 STATE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2019

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STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

COMMISSION OFFICIALS

Chair of the Commission (9/14/2020 – Present)	Joseph Power, Jr.
Chair of the Commission (8/15/2020 – 9/13/2020)	Vacant
Chair of the Commission (7/1/2015 – 8/14/2020)	Honorable James R. Thompson
Executive Director	John Lupton
Director of Administration (7/1/2018 – Present)	Matt Burns
Director of Administration (2/16/2018 – 6/30/2018)	Vacant
Director of Administration (through 2/15/2018)	Matt Burns
Administrative Assistant	Virginia Geiger

COMMISSION MEMBERS

Commissioner	Honorable Kirk Dillard
Commissioner	James Morphey
Commissioner	William Quinlan
Commissioner	Vincent Cornelius
Commissioner	Pauline Montgomery
Commissioner (9/14/2020 – Present)	Vacant
Commissioner (7/1/2013 – 9/13/2020)	Joseph Power, Jr.
Commissioner	J. William Roberts
Commissioner - Ex Officio (12/7/2011 – 7/31/2017)	Michael Tardy
Commissioner - Ex Officio (8/1/2017 – Present)	Marcia Meis

COMMISSION OFFICES

The Supreme Court Historic Preservation Commission’s administrative office is located at:

231 South Sixth Street
Springfield, IL 62701

ILLINOIS SUPREME COURT HISTORIC PRESERVATION COMMISSION

231 South Sixth Street, Springfield, Illinois 62701 ✦ Tel: 217-670-0890 Fax: 217-670-0944
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MANAGEMENT ASSERTION LETTER

25 September 2020

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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 Supreme Court Historic Preservation Commission (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Commission has materially complied with the specified requirements listed below.

- A. The Commission 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 Commission 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 Commission 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 Commission 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.

Yours truly,

Supreme Court Historic Preservation Commission

SIGNED ORIGINAL ON FILE

John Lupton, Executive Director

SIGNED ORIGINAL ON FILE

Matthew Burns, Director of Administration



STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 STATE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2019

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</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	1	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	8	2019	Inadequate Controls over Revenues	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Supreme Court Historic Preservation Commission waived an exit conference in a correspondence from John Lupton, Executive Director on September 17, 2020. The response to the recommendation was provided by Mr. Lupton in a correspondence dated September 25, 2020.

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PHONE: 312/814-4000

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FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

**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

Governing Board
State of Illinois, Supreme Court Historic Preservation Commission

Compliance

We have examined compliance by the State of Illinois, Supreme Court Historic Preservation Commission (Commission) 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, 2019. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission 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 Commission 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 Commission 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 Commission 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.

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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 Commission's compliance with the specified requirements.

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the 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 item 2019-001.

The Commission's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Commission's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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 Commission is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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* 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* 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. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2019-001 that we consider to be a significant deficiency.

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

The Commission's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Commission's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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 the Commission's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Commission management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 2 through

5 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 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
September 25, 2020

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Inadequate Controls over Revenues)

The Supreme Court Historic Preservation Commission (Commission) did not maintain adequate controls over its receipt processing procedures and related fiscal records.

During testing, we noted the following issues with the Commission's receipt processing procedures and records:

- The Commission improperly recorded three (100%) refund receipts tested, totaling \$9,676, with a Receipt Deposit Transmittal (C-64) form rather than an Expenditure Adjustment Transmittal (C-67) form.

The Statewide Accounting Management System (SAMS) Manual (Procedure 25.20.20) requires the Commission to complete and file with the Office of the Comptroller (Comptroller) a C-67 form to appropriately record an erroneous or overpayment made from a State Treasury held fund.

- The Commission did not maintain an adequate segregation of duties over its receipt processing functions. More specifically, we noted that one employee had the authority to perform all parts of the transaction cycle, including:
 - **Authorization** by reviewing and approving transactions, including both depositing funds into the State Treasury's clearing accounts and preparing C-64 forms.
 - **Custody** by handling and depositing physical checks and money orders and maintaining electronic and physical records.
 - **Recordkeeping** by preparing entries and maintaining the Commission's internal accounting records.
 - **Reconciliation** by preparing reconciliations with the Comptroller's records to verify each transaction's validity, proper authorization, and entry into the Commission's accounting records.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Good internal control systems include ensuring an appropriate segregation of duties exists.

- The Commission was unable to provide a copy of its Fiscal Year 2017 Agency Fee Imposition Report. Although the Commission does not impose fees, it is still required to file a negative report with the Comptroller indicating it did not collect fees during the applicable fiscal year.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

The SAMS Manual (Procedure 33.16.20) requires the Commission to submit its annual Agency Fee Imposition Report to the Office of the Comptroller by August 1st of each year.

Commission management stated the above exceptions were due to employee oversight.

Failure to properly record refunds, maintain an adequate segregation of duties, and retain pertinent records represent noncompliance with the SAMS Manual and applicable statutes. (Finding Code No. 2019-001)

RECOMMENDATION

We recommend the Commission properly record its refunds and file and maintain support for its submission of its Agency Fee Imposition Reports as required by the SAMS Manual. Furthermore, we recommend the Commission provide for and document an adequate separation of duties over its receipt processes.

COMMISSION RESPONSE

The Commission agrees with the finding. Despite the small staff size, the Commission will ensure better segregation of duties for Revenues and examine the SAMS manual carefully to understand better the distinction between receipts and refunds.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2019

Sixteen Months Ended October 31, 2019

Public Act 100-0586 FISCAL YEAR 2019	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
<u>APPROPRIATED FUNDS</u>						
General Revenue Fund - 0001						
To Supreme Court Historic Preservation Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Total - Fund 0001	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
Supreme Court Historic Preservation Fund - 0428						
Historic Preservation	\$ 4,500,000	\$ 524,685	\$ 2,106	\$ 2,106	\$ 526,791	\$ 3,973,209
Total - Fund 0428	\$ 4,500,000	\$ 524,685	\$ 2,106	\$ 2,106	\$ 526,791	\$ 3,973,209
GRAND TOTAL - ALL FUNDS	\$ 5,500,000	\$ 1,524,685	\$ 2,106	\$ 2,106	\$ 1,526,791	\$ 3,973,209

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

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

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2018

Sixteen Months Ended October 31, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
			Expenditures July 1 to October 31	Expenditures October 31		
APPROPRIATED FUNDS						
General Revenue Fund - 0001						
To Supreme Court Historic Preservation Fund	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ -
Total - Fund 0001	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ -
Supreme Court Historic Preservation Fund - 0428						
Historic Preservation	\$ 4,500,000	\$ 379,300	\$ 10,733	\$ 10,733	\$ 390,033	\$ 4,109,967
Total - Fund 0428	\$ 4,500,000	\$ 379,300	\$ 10,733	\$ 10,733	\$ 390,033	\$ 4,109,967
GRAND TOTAL - ALL FUNDS	\$ 5,100,000	\$ 979,300	\$ 10,733	\$ 10,733	\$ 990,033	\$ 4,109,967

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2018, and have been reconciled to Commission records.

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

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 For the Fiscal Years Ended June 30,

	2019	Fiscal Year 2018	2017
	PA 100-0586	PA 100-0021 PA 100-0586	PA 099-0524
<u>GENERAL REVENUE FUND - 0001</u>			
Appropriations (Net of Transfers)	\$ 1,000,000	\$ 600,000	\$ -
Expenditures			
To Supreme Court Historic Preservation Fund	\$ 1,000,000	\$ 600,000	\$ -
Total Expenditures	\$ 1,000,000	\$ 600,000	\$ -
Lapsed Balances	\$ -	\$ -	\$ -
<u>SUPREME COURT HISTORIC PRESERVATION FUND - 0428</u>			
Appropriations (Net of Transfers)	\$ 4,500,000	\$ 4,500,000	\$ 10,000,000
Expenditures			
Historic Preservation	\$ 526,791	\$ 390,033	\$ 514,283
Total Expenditures	\$ 526,791	\$ 390,033	\$ 514,283
Lapsed Balances	\$ 3,973,209	\$ 4,109,967	\$ 9,485,717
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (Net of Transfers)	\$ 5,500,000	\$ 5,100,000	\$ 10,000,000
Total Expenditures	\$ 1,526,791	\$ 990,033	\$ 514,283
Lapsed Balances	\$ 3,973,209	\$ 4,109,967	\$ 9,485,717

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the Commission and have been reconciled to the State Comptroller's records as of October 31, 2019, and October 31, 2018.

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

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Commission to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or its Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations sections of this report includes information from Commission management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Commission which were submitted against Fiscal Year 2018 appropriations.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2019

	Equipment
Balance at July 1, 2017	\$ 60,898
Additions	-
Deletions	-
Net Transfers	-
Balance at June 30, 2018	\$ 60,898
Balance at July 1, 2018	\$ 60,898
Additions	469
Deletions	-
Net Transfers	-
Balance at June 30, 2019	\$ 61,367

Note: The above schedule has been derived from property records submitted to the State Comptroller.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
 COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
 REMITTED TO THE STATE COMPTROLLER

For the Fiscal Years Ended June 30,

	2019	2018	2017
<u>SUPREME COURT HISTORIC PRESERVATION FUND - 0428</u>			
Private Organizations or Individuals	\$ 1,123	\$ 70,750	\$ -
Product Sales	-	348	-
General Revenue Fund	1,000,000	600,000	-
Miscellaneous	9,230	448	365
Total Cash Receipts per Commission Records	\$ 1,010,353	\$ 671,546	\$ 365
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total Deposits Recorded per State Comptroller	\$ 1,010,353	\$ 671,546	\$ 365

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

AGENCY FUNCTIONS

The Supreme Court Historic Preservation Commission (Commission) was created in 2007 by the Supreme Court Historic Preservation Act (705 ILCS 17/1 et seq.). The mission of the Commission is to assist and advise the Illinois Supreme Court in acquiring, collecting, preserving, and cataloging historic aspects of buildings, objects, artifacts, documents, and information relating to the Illinois judiciary. The Commission fulfills its mission by preserving and disseminating the judicial history of Illinois to the legal community and to the public at large. The Commission partners and collaborates with multiple institutions to facilitate the creation of entertaining and substantive programs, outreach, and publications that foster a greater awareness and appreciation of Illinois's legal history and the importance of the judicial branch of the government.

The governing body of the Commission is comprised of nine members. The Supreme Court, the Governor, the Speaker of the House, and the Senate President each appoint two members, and the director of the administrative office of the Illinois Courts serves as an ex officio member. The members of the governing body are appointed to serve four-year terms beginning July 1 of the year of appointment and running through June 30 of the fourth year. Commissioners may be reappointed to one or more subsequent terms. The terms are staggered so that four members will be appointed every two years. The term of the ex officio member does not expire. The members receive no compensation for their services, except for actual expenses incurred in relation to their functions.

PLANNING PROGRAM

To fulfill its mission, the Commission partnered with various historical and cultural institutions, bar associations, universities, law schools, and federal, State, and local agencies to increase public awareness and appreciation of Illinois legal history and importance of the judicial branch of the government. The Commission utilizes contractual researchers to perform research and writing tasks to further its goal of disseminating information on the legal history of Illinois to the public. The Commission continues to reach out to the public by hosting exhibits, making presentations during public events, improving its website, and writing articles on various publications.

In addition to increasing public awareness of judicial history, the Commission utilizes a contractual archivist to further its mission. The contractual archivist works with the Commission to organize historical collections and develop a complete collection and retention policy. The Commission staff meets with the governing body on a quarterly basis to discuss the progress of various projects of the Commission. The governing body provides suggestions and oversight over the activities of the Commission. The Commission is constantly in contact with the Supreme Court of Illinois regarding issues that need to be addressed in its statutory functions.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

The principal short-term plan was to prepare for the judiciary's 200th anniversary in calendar year 2018. The staff worked with the Supreme Court and the Commissioners to prepare publications, events, and outreach to commemorate 200 years of the Illinois judiciary. Despite funding issues, the Commission prepared a book on the Supreme Court justices, held a gala to commemorate 200 years of the judiciary, fabricated a traveling exhibit on the judiciary, published small booklets for the Supreme Court, created a promotional video for its History on Trial series, and coordinated with county circuit clerks for exhibits and presentations on historic cases. The Commission also assisted the Court with its *Riding the Circuit* outreach program to hold oral arguments outside of Springfield.

The key statistical data relevant to the Commission is as follows:

Fiscal Year 2019

Output Indicators

- * Items acquired - 450
- * Exhibit/event attendance – 266,289
- * Website visits -1,863

Outcome Indicators

- * Public presentations - 28
- * Publications - 25

Fiscal Year 2018

Output Indicators

- * Items acquired - 32
- * Exhibit/event attendance – 8,470
- * Website visits – 3,494

Outcome Indicators

- * Public presentations - 26
- * Publications - 16

The Commission did not suffer from any operational challenges aside from the Commission's initial, major General Revenue Fund appropriation budget cut in Fiscal Year 2018. Although this presented a significant challenge, the employees were able to complete all the duties required to be operationally sound and to avoid any backlogging issues.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018

General Revenue Fund – 0001

To Supreme Court Historic Preservation Fund

The Commission requested and received a larger General Revenue Fund (GRF) appropriation in Fiscal Year 2019. The entire amount received was then transferred to the Supreme Court Historic Preservation Fund (0428) to support Commission operations.

Supreme Court Historic Preservation Fund – 0428

Historic Preservation

An improved cash flow situation and additional funding received from the GRF allowed the Commission to hire back previously laid off employees and to complete multiple projects related to the State’s Bicentennial.

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

General Revenue Fund - 0001

To Supreme Court Historic Preservation Fund

The Commission had not received appropriations from the GRF in recent years. In 2008, the Commission received a \$5 million transfer into the Supreme Court Historic Preservation Fund, and the Commission had received no additional funding until 2018. In 2018, the Commission received an appropriation from the GRF for transfer into Fund 0428.

Supreme Court Historic Preservation Fund - 0428

Historic Preservation

While the Commission’s appropriations from Fund 0428 were sufficient to meet operational needs, Fund 0428 did not have sufficient cash flow to sustain operations throughout Fiscal Year 2018. The initial transfer from the GRF was approximately half of what was requested. Due to the lack of available funding, the Commission decreased payroll expenditures by placing one full-time employee on an unpaid leave of absence and by laying off one full-time and one part-time employee. In addition, the Executive Director’s salary was paid by the Illinois Supreme Court for four and one-half months of this fiscal year. The Commission then received a supplemental appropriation from the GRF of \$300,000 for transfer into Fund 0428.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2019

Supreme Court Historic Preservation Fund – 0482

General Revenue Fund

The increase in Fiscal Year 2019 receipts was due to the Commission's increased General Revenue Fund appropriation request, with the anticipation of working on additional projects due to the State's Bicentennial.

Private Organizations or Individuals

The decrease in Fiscal Year 2019 receipts was due to anonymous donors who helped support the continued employment of a Commission employee in the absence of adequate cashflow. These donations allowed the Commission to continue operations for six weeks from January 1 to February 15, 2018, in Fiscal Year 2018. Such donations decreased in Fiscal Year 2019 due to the Commission receiving its necessary appropriation.

Miscellaneous

The increase in Fiscal Year 2019 receipts was due to the receipt of a one-time refund from the State Employees Retirement System for an overpayment of contributions.

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

Supreme Court Historic Preservation Fund - 0482

General Revenue Fund

The increase in Fiscal Year 2018 receipts was due to the fact the Commission did not request a General Revenue Fund appropriation in Fiscal Year 2017 because the Commission had sufficient moneys in Fund 0428 to support operations. In Fiscal Year 2018, the Commission requested and received a General Revenue Fund appropriation.

Private Organizations or Individuals

The increase in Fiscal Year 2018 receipts was due to anonymous donors who helped support the continued employment of a Commission employee in the absence of adequate cashflow. These donations allowed the Commission to continue operations for six weeks from January 1 to February 15, 2018. Such donations were not received in Fiscal Year 2017.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

FISCAL YEAR 2019

There were no instances of significant lapse period spending by the Commission during Fiscal Year 2019.

FISCAL YEAR 2018

There were no instances of significant lapse period spending by the Commission during Fiscal Year 2018.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

Payment of Prior Year Costs in Subsequent Fiscal Years

All of the Commission's Fiscal Year 2016 and Fiscal Year 2017 costs were paid pursuant to court orders and enacted appropriations. The Commission did not have any outstanding 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
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
AVERAGE NUMBER OF EMPLOYEES
 For the Fiscal Years Ended June 30,
 (NOT EXAMINED)

The following table, prepared from Commission records, presents the average number of employees by function, for the Fiscal Years Ended June 30,

<u>Position</u>	Fiscal Year		
	2019	2018	2017
Executive Director/Director of History Programs	1	1	1
Director of Administration/Director of Outreach	1	1	1
Administrative Assistant	1	1	1
 Total Average Full-time Employees	 3	 3	 3