

STATE OF ILLINOIS
COURT OF CLAIMS

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2007

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

STATE OF ILLINOIS
 COURT OF CLAIMS
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2007

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	1
Management Assertions Letter	2
Compliance Report	
Summary	4
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes	6
Schedule of Findings	
Current Findings	9
Prior Findings Not Repeated	20
Supplementary Information for State Compliance Purposes	
Summary	21
Fiscal Schedules and Analysis	
Schedule of Expenditures of Federal Awards	22
Notes to the Schedule of Expenditures of Federal Awards	24
Schedule of Appropriations, Expenditures and Lapsed Balances	25
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	37
Schedule of Changes in State Property	39
Comparative Schedule of Cash Receipts	40
Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	41
Analysis of Significant Variations in Expenditures	42
Analysis of Significant Variations in Receipts	44
Analysis of Significant Lapse Period Spending	45
Analysis of Accounts Receivable	46
Analysis of Operations	
Agency Functions and Planning Program	47
Average Number of Employees	49
Service Efforts and Accomplishments (Not Examined)	50

AGENCY OFFICIALS

COURT OF CLAIMS

Court of Claims

Chief Justice

Honorable Robert Sprague

Court Administrator

Mr. Matthew Finnell

Deputy Administrator

Mr. William Kline

Staff Counsel

Mr. Michael Mathis

Secretary of State (Clerk of Court of Claims)

Director and Deputy Clerk

Ms. Delores Martin

Court of Claims offices are located at:

630 South College
Springfield, IL 62756

100 West Randolph, Suite 10
Chicago, IL 60601



OFFICE OF
MATTHEW J. FINNELL
COURT ADMINISTRATOR

STATE OF ILLINOIS

COURT OF CLAIMS

630 S. COLLEGE
SPRINGFIELD, IL 62756

(217) 782-0111
FAX: (217) 785-1856
mfinnell@ilscs.net

MANAGEMENT ASSERTION LETTER

February 29, 2008

E.C.Ortiz & Co., LLP
333 S DesPlaines Street, Ste 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 – Court of Claims (Court). 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 Court's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2007, the Court has materially complied with the assertions below.

- A. The Court 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 Court 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 Court 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 Court 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.

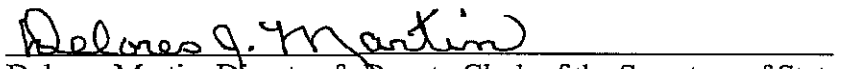
- E. Money or negotiable securities or similar assets handled by the Court on behalf of the State or held in trust by the Court have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

State of Illinois – Court of Claims


Matthew Finnell, Administrator


Bill Kline, Deputy Administrator


Delores Martin, Director & Deputy Clerk of the Secretary of State

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.

ACCOUNTANTS' REPORTS

The Independent Accountants' 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>This Report</u>	<u>Prior Report</u>
Findings	5	3
Repeated findings	3	1
Prior recommendation implemented or not repeated	0	2

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
07-1	9	Outdated and incomplete personnel policies and procedures
07-2	11	Management failure to fully address known deficiencies over personal services
07-3	14	Inadequate control over part-time employees

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
07-4	16	Lack of a documented process to support the estimation of personnel expenditures reimbursed from a Federal grant
07-5	18	Inadequate reconciliation of receipt and expenditure records to Comptroller's reports

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

None

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Court of Claims personnel at an exit conference on January 31, 2008. Attending were:

Court of Claims

Matthew Finnell, Court Administrator

Bill Kline, Deputy Court Administrator

Secretary of State

Delores Martin, Director and Deputy Clerk

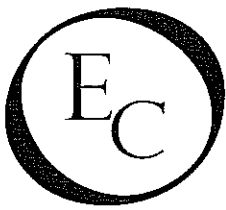
Office of the Auditor General

Paul Usherwood, Engagement Manager

E.C. Ortiz & Co., LLP

Marites Sy, Partner

Responses to the recommendations were provided by Matthew Finnell in a letter dated February 29, 2008.



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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois – Court of Claims' 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, 2007. The management of the State of Illinois – Court of Claims is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois – Court of Claims' compliance based on our examination.

- A. The State of Illinois – Court of Claims 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 – Court of Claims 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 – Court of Claims 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 – Court of Claims 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 – Court of Claims on behalf of the State or held in trust by the State of Illinois – Court of Claims have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination 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; and, accordingly, included examining, on a test basis, evidence about State of Illinois – Court of Claims’ compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on State of Illinois – Court of Claims’ compliance with specified requirements.

As described in findings 07-2 and 07-5 in the accompanying Schedule of Findings, the State of Illinois-Court of Claims did not comply with requirements regarding laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the State of Illinois-Court of Claims to comply with requirements listed in the first paragraph of the report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois-Court of Claims complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2007. However, the results of our procedures disclosed other instances of noncompliance, 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 findings 07-1 and 07-4.

Internal Control

The management of the State of Illinois – Court of Claims 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 – Court of Claims’ internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures 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 – Court of Claims’ internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois – Court of Claims’ internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A *control deficiency* in an entity’s internal control over compliance 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 noncompliance with the requirements

listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that there is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as findings 07-1 through 07-5 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings, we consider findings 07-2 and 07-5 to be material weaknesses.

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

The State of Illinois – Court of Claims' responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois – Court of Claims' responses and, accordingly, we express no opinion on them.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes 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 2007 and 2006 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express our opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and the State of Illinois - Court of Claims' management, and is not intended to be and should not be used by anyone other than these specified parties.

E. C. Ortiz & Co., LLP
February 29, 2008

CURRENT FINDINGS – STATE

07-1. Finding (Outdated and incomplete personnel policies and procedures)

The Illinois Court of Claims (Court) personnel policies and procedures were last updated on December 1, 1983 and do not include all the relevant personnel and payroll topics.

During our testing of personal services expenditures, we identified where an employee received 75 hours of compensatory time for fiscal years 2007 and 2006. The compensatory time was granted upon merit judgment by the Deputy Court administrator and the Court Administrator. It was noted there was not a personnel policy or procedures that outlined the granting of compensatory time

Upon further testing of the Court's personnel policies and procedures, we found in addition to not addressing compensatory time, the personnel policies and procedures had not been updated to address changes or new issues related to the following personnel and payroll functions:

- Salary/raises
- Training policies
 - The Court did not have any training or policies on sexual harassment.
- Overtime/compensatory time
- Hiring
- Terminations
- Evaluations
- Prohibited political activity
- Family and Medical Leave Act

Good internal controls require policies and procedures governing personnel transactions be current and complete to ensure employees are aware of what is required of them as well as what their rights and benefits are.

In addition, the Illinois Human Rights Act 775 ILCS 5/2-105 (B) requires every agency to maintain a continuing sexual harassment program that includes training on sexual harassment prevention and the agency's sexual harassment policy as a component of all ongoing or new employee training.

Court personnel stated the personnel code was not updated due to other primary obligations of the Court.

Lack of current and complete personnel policies and procedures increases the risk of the Court not providing employees required training and information on their employment. By not providing sexual harassment training, the Court is not complying with a statutory mandate and exposing the State to potential legal liability. (Finding Code No. 07-1)

Recommendation

We recommend the Court update their personnel policies and procedures and provide those to all employees. In addition, we also recommend the Court provide sexual harassment training as a component of ongoing and new employee training as required by statute.

Court of Claim's Response

The Court agrees with the recommendation. Personnel policies and procedures have not been reviewed and updated in a long time for the reasons stated. While the Court acknowledges the risks pointed out, it has experienced no problems. As for sexual harassment training which was specifically mentioned as lacking, the Court intends to seek another agency to accommodate our few people along with its. It is the Court's intention to implement these recommendations over the course of the next two years.

07-2. Finding (Management failure to fully address known deficiencies over personal services)

The Illinois Court of Claims (Court) did not fully address known deficiencies over personal services despite recurring findings. During our testing, we noted the following:

- In the previous three compliance reports for fiscal year 2000 through fiscal year 2005 it was identified the Court did not prepare and maintain attendance records, including the amount of sick and vacation leave used or accrued for three of five employees. During the current engagement testing the Court did not provide any attendance records, including the amount of sick and vacation leave used or accrued leave balances, for one employee.
- We traced all paid time-off taken by the four full-time employees for which there were attendance records to their respective leave slips and recalculated the balances. The accrued vacation balance of one employee was overstated by 37.5 hours and 15 hours as of June 30, 2007 and June 30, 2006, respectively. In addition, the same employee used a total of 23.5 hours of personal leave in fiscal year 2006 which was in excess of the maximum personal leave allowed of 22.5 hours. These exceptions occurred because of incorrect posting of used vacation hours in the vacation ledger.
- The accrued sick balance of another employee was understated by 1.5 hours for both fiscal years 2007 and 2006. The understatement was due to an overstatement of the number of used sick hours posted in the vacation ledger.
- The Court did not prepare and submit the required fiscal years 2007 and 2006 Compensated Absences (SCO-580) report to the Office of the Comptroller. Again, as had been noted in the previous three compliance reports the Court has not submitted the Compensated Absence (SCO-580) report since fiscal year 2000.

The State Records Act (5 ILCS 160/8) requires the head of each agency ensure records are prepared and maintained which contain documentation of the agency's essential transactions. In addition, Court Personnel Rules (4-50) require the maintenance of accurate daily attendance records. The Statewide Accounting Management Systems (SAMS) procedure 27.20.80, page 1 requires agencies to report compensated absence information to the Office of the Comptroller annually.

Because the Court does not have any official attendance records related to one employee's accrued vacation time, the Court and ultimately the State could be held to paying accrued vacation time when the employee terminates service based on unsubstantiated amounts. Additionally, when an employee terminates service or transfers to a different agency the lack of official supporting sick time documentation could affect the employee's ability to have accrued sick time count towards retirement service. In addition, the SCO-580 report is necessary to provide the required information to complete the statewide financial reporting of compensated absences.

As part of testing personal services we also found the Court did not conduct or document performance evaluations of the five full-time employees.

The Court's Personnel Rules (2-70) state, "Performance records shall include an evaluation of employee performance prepared by the Chief Justice or his designee on forms and at times prescribed by the Chief Justice." Good business practices also require evaluations be performed on employees within consistent time periods, usually not exceeding one year.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions.

Because of the significance and persistence of the exceptions noted, specifically the weaknesses in maintaining attendance records and not submitting the Compensated Absences (SCO-580) report to the Office of the Comptroller, we are considering this to be a significant deficiency in the Court's internal control over compliance and a material weakness. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Court's ability to comply with applicable laws and regulations, including the uniform accounting system, in its financial and fiscal operations. A material weakness is a significant deficiency or combination of significant deficiencies that result in more than a remote likelihood that material noncompliance will not be prevented or detected by the Court's internal control.

Court officials stated the incorrect vacation and sick time balances were due to record keeping oversight. Management stated the other weaknesses noted above were due to higher priorities which is also the same reason given by Court management for the weaknesses in the last three compliance reports. (Finding Code No. 07-2, 05-1, 03-1, 01-1, 99-4)

Recommendation

We recommend the Court strengthen controls over personal services. Specifically, we recommend the Court:

- Timely prepare and maintain attendance records for all employees, including records of leave time taken and employee accrued vacation and sick time balances.
- The employee(s) responsible for the maintenance of the employee accrued vacation and sick time records take extra precaution to ensure the accuracy of the records and the Court implement a procedure to have someone review the accrued leave balances for accuracy of postings on a regular basis.
- Annually prepare and submit the Compensated Absence (SCO-580) report to the Office of the Comptroller.
- Perform employee performance evaluations in accordance with the Court's Personnel Rules (2-70).

Court of Claim's Response

The Court agrees with the recommendations. The Court has already brought all of its records up to date for its full-time employees which was one of the specific recommendations. The second specific recommendation pertains to simple errors which have been corrected (for which we thank the auditors). The Court wants to note for the record that no unearned time off was taken. With the up-to-date complete records the Court will be filing the compensated absences report now annually which was the third specific recommendation. The fourth and last specific recommendation, the preparation of employee performance evaluations, will be soon completed for the time being as a stopgap measure but more fully addressed with the comprehensive review update referred to in the response to the first finding.

07-3. Finding (Inadequate control over part-time employees)

The Illinois Court of Claims (Court) did not have adequate controls over part-time employees designated to work from locations outside the Springfield and Chicago Offices.

For fiscal years 2007 and 2006, the Court had an average of 25 part time employees consisting of commissioners, judge's clerks and secretaries. These employees' salaries and related benefits totaled \$781,333 in fiscal year 2007 and \$885,720 in fiscal year 2006. During our review of internal controls, we noted the following weaknesses:

- There was no timekeeping documentation for part-time employees;
- There was no formal method to determine that employees worked the periods paid; and
- There were no policies and procedures regarding flexible work schedules of part time employees.

Good internal controls require monitoring time of all employees to ensure the State only pays for services that have been rendered and paid time is used only for official State business. In addition, Court Personnel Rules 4-50 require maintenance of accurate daily attendance records.

Management indicated part-time employees are commissioners who worked on cases as assigned. Management also noted as they had in the previous compliance report that there is no specific number of hours per week required and all part-time employees are paid a set salary.

Failure to maintain adequate controls over employee work time at locations outside the Springfield and Chicago Offices increases the potential that the State is paying for services that have not been performed or that time worked was not for official State business. (Finding Code No. 07-3, 05-2)

Recommendation

We recommend the Court establish a monitoring system to keep track of the time worked by part time employees, or amend the Court's Personnel Rules to require an alternative formal method to ensure employees worked the periods paid. We further recommend the Court establish formal, written policies and procedures for flexible work schedules of part time employees.

Court of Claim's Response

The Court agrees that this finding is fairly accurate as a description of the facts stated therein as far as it goes. However, the Court would cast them in a different light and add to them. Informal monitoring does take place. More importantly though, time in and of itself is not an indicator of quantity or quality of work in these jobs. The part-time people are expected to get the work done which is assigned to them in a reasonable amount of time. No two cases are alike. Cases may be resolved by various methods. A person

could accomplish a great amount of “work” (the product for which they are compensated) in a short amount of time sometimes and other times accomplish little after spending a significant amount of time on an assignment. Another example is the situation where one part-time person spends an entire day hearing a mind-numbing case involving the intricacies of public aid laws, or listening to professional witnesses testifying about which type of highway epoxy meets contract specs or is appropriate under the circumstances, or how big and hard a rock must be to constitute gravel, rock, or something else from a cone drilling from a bridge construction project (actual cases from the past). Another equally compensated part-time employee may get to spend her day listening to more compelling testimony or have such skills which facilitate a mutually satisfactory settlement in less than a day. In none of these examples is time a true or fair method to measure, apples to apples, of the product of the labor or benefit to the State.

As for the recommendation following the finding, the Court agrees in principle and will address the matter in the course of the comprehensive review and update referred to in the response to the first finding. A written policy of the expectations from the workers will be prepared and a more formal monitoring of the meeting of these expectations will be developed.

Federal Agency: U.S. Department of Justice
Program Name: Crime Victim Compensation
CFDA # and Program Expenditures: 16.576
Questioned Costs: \$410,933

07-4. Finding (Lack of a documented process to support the estimation of personnel expenditures reimbursed from a Federal grant)

The Illinois Court of Claims (Court) is charging personal services to a Federal grant without documenting that the estimated personnel expenditures are reasonable compared to actual time worked.

The Court receives a Federal grant award from the U. S. Department of Justice in accordance with the Crime Victims Compensation Act. Under the grant agreement, the Court is allowed to use 5% of the grant for administration purposes. For fiscal year 2006 and 2007 the Court received \$199,461 and \$211,472, respectively, in reimbursements for personnel expenditures from the Federal grant funds.

In order to use the 5% portion of the Federal grant, the Court allocates the salary of 4 out of its 5 full time employees between the State General Revenue Fund and the Federal grant funds. The allocation is based on an estimate made by Court management of the amount of time spent by Court employees on Crime Victims Compensation Act work. The Court maintains daily sign in sheets where all full time employees indicate the total hours worked on a given day and the total number of hours worked in relation to the administration of the Federal grant. However, the sign in sheets are not summarized to determine if the estimate made by Court management is reasonable in comparison to actual employee time spent and reimbursed for Crime Victims Compensation Act work.

The Office of Management and Budget (OMB) *Cost Principles For State, Local and Indian Tribal Governments*, Circular A-87, Appendix B, Section 8(h)(5)(e) notes budget estimates or other distribution percentages determined before services are performed do not qualify as support for charges to Federal awards. The budget estimates or other distribution percentages may be used for interim accounting periods provided quarterly comparisons of actual costs to budgeted distributions based on monthly activity reports are performed.

Court officials stated they interpreted the charges were allowable under the Federal grant agreement and that the daily sign in sheets were adequate to support the charges reimbursed through the Federal grant.

Without comparing the actual time spent by employees on Crime Victims Compensation Act work to the Court's estimated allocation, the expenditures reimbursed from grant funds for personnel services may wholly or partially be considered ineligible and have to be reimbursed to the Federal grantor. (Finding Code No. 07-4)

Recommendation

We recommend the Court implement a procedure to compare the time spent by employees on Crime Victims Compensation Act work to the Court's estimated allocation and adjust their reimbursement from the Federal grant if needed.

Court of Claim's Response

This finding mirrors that from a federal audit performed by the U.S. Department of Justice's Inspector General's Office. The Court is contesting the finding and has proffered a different method to justify the allocations made. There is no question that the purpose of the expenditures was perfectly allowable. The results of the federal audit have yet to be finalized. The Court will comply with the eventual results and be working with the DOJ's Office of the Victims of Crime to ensure grant compliance.

07-5. Finding (Inadequate reconciliations of receipt and expenditure records to Comptroller's reports)

The Illinois Court of Claims (Court) did not properly reconcile the Court receipt records with the Office of the Comptroller's Monthly Revenue Status Report (SB04) for all months during the two years ending June 30, 2007. In addition, we noted the Court did not perform the required reconciliation of their monthly expenditure records to the Comptroller's Monthly Appropriation Status Report (SB01), from December 2006 through March 2007.

Specifically, in testing Court receipts we noted the following:

- Receipts totaling \$59,588 in fiscal year 2007 were not recorded in the Court's receipts ledger but were deposited with the State Treasury and recorded by the Comptroller.
- Prior year refunds totaling \$23,407 in fiscal year 2007 and \$3,042 in fiscal year 2006 were incorrectly recorded and coded in Receipt and Deposit Transmittal forms as current year refunds. As a result, these receipts were incorrectly posted by the Comptroller as current year refunds and were improperly made available for expenditures during the fiscal years.
- A prior year refund of \$3,502 in fiscal year 2007 was recorded by the Comptroller as a current year refund instead of prior year refund. This incorrect recording was not identified by the Court.
- Current year refunds totaling \$836 in fiscal year 2007 and \$297 in fiscal year 2006 were incorrectly recorded by the Court as prior year refunds. These were however correctly coded in the Receipt and Deposit Transmittal forms and posted by the Comptroller as current year refunds.
- Filing fees totaling \$56 in fiscal year 2007 were recorded by the Court as a current year refund. This was however coded correctly in the Receipt and Deposit Transmittal form and therefore posted by the Comptroller in the correct receipts account.
- Copy fees totaling \$5 in fiscal year 2006 were erroneously coded by the Court as filing fees in the Receipts Deposit Transmittal form. This resulted in incorrect posting by the Comptroller.

As a result of not performing the reconciliation of the monthly expenditure records to the Comptroller's Monthly Appropriation Status Report a \$2,200 posting error was identified in testing personal services expenditures. It was later determined that the \$2,200 error was due to an input error in the Court's expenditure ledger.

Since receipt and expenditure reconciliations were not being diligently performed on a monthly basis as required, the exceptions noted above in our testing were never identified by the Court.

The Office of the Comptroller Statewide Accounting Management System (SAMS) procedure 25.40.20 describes a method which can be used to reconcile receipt account balances maintained by the Court with the statewide receipt account records maintained

by the Comptroller. This reconciliation is required to be performed on a monthly basis to identify and correct unreconcilable differences in a timely manner. In addition, SAMS procedure 11.40.20 page 3, states the Monthly Appropriation Status Report (SB01) should be reconciled on a timely basis to ensure the early detection and correction of errors.

Court officials indicated the employee who performed the recording and coding of receipts in the Receipts Deposit Transmittal forms and Expenditure Adjustment Transmittals was new to the position. The erroneous postings by the Comptroller were not detected due to a misunderstanding of how to reconcile Court accounting records to the Office of the Comptroller's receipt records. Court officials indicated a reconciliation between Court expenditure records and the Comptroller's records is usually diligently performed on a monthly basis. Those months where no expenditure reconciliation was performed were due to staff oversight.

Because of the significance and frequency of the exceptions noted, specifically the weaknesses in not performing the required reconciliations we consider this to be a significant deficiency in the Court's internal control over compliance and a material weakness. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Court's ability to comply with applicable laws and regulations, including the uniform accounting system, in its financial and fiscal operations. A material weakness is a significant deficiency or combination of significant deficiencies that result in more than a remote likelihood that material noncompliance will not be prevented or detected by the Court's internal control.

By not performing reconciliations, differences and posting errors cannot be identified and corrected timely and could result in an overstatement or understatement of funds expended or available. (Finding Code No. 07-5, 05-3)

Recommendation

We recommend the Court refer to the SAMS manual for guidance on performing reconciliations and perform the reconciliations timely each month as required. During the reconciliation process, differences should be investigated and the Office of the Comptroller should be notified timely to make corrections.

Court of Claim's Response

The Court agrees with the factual basis for the finding but questions the materiality of some issues. The staff person who kept the receipts log during the audit period is now more familiar with the process. The Court agrees to follow the SAMS manual in performing the reconciliations of the transactions as was recommended.

PRIOR FINDINGS NOT REPEATED – STATE

There were no prior findings noted that were not repeated during the current examination period.

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 Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending
- Analysis of Accounts Receivable

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2007

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice – Crime Victim Compensation	16.576	<u>\$10,148,926</u>
Total Expenditures of Federal Awards		<u>\$10,148,926</u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2006

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice – Crime Victim Compensation	16.576	<u>\$9,968,682</u>
Total Expenditures of Federal Awards		<u>\$9,968,682</u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
COURT OF CLAIMS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2007

1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards present the activity of all federal assistance of the Court of Claims (Court) for the years ended June 30, 2007 and 2006.

B. Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting

2. DESCRIPTION OF GRANT PROGRAMS

The following is a brief description of the grant program included in the Schedule of Expenditures of Federal Awards.

Crime Victim Compensation – CFDA #16.576

The Court receives a Crime Victims Compensation grant directly from the U.S. Department of Justice in which the grant amount is based on 60% of total amounts expended to pay crime victims. Up to 5% of the grant can be used for administrative purposes.

3. PASS-THROUGH AND SUBRECIPIENT AWARDS

The Court receives all of its federal assistance directly from the U.S. Department of Justice, and does not provide any awards to subrecipients.

4. NONCASH AWARDS

The Court does not receive any noncash awards.

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2007
 Fourteen Months Ended August 31, 2007

Public Act 94-798 & 95-0144 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/1-8/31/07	Total Expenditures	Balances	
					Lapsed	Lapsed
<u>General Revenue Fund-001</u>						
Personal Services	\$ 973,300	\$ 823,935	\$ 625	\$ 824,560	\$	148,740
Employee Retirement						
Contributions Paid by Employer	38,900	32,604	25	32,629		6,271
State Contribution to State						
Employees' Retirement System	112,100	94,970	72	95,042		17,058
State Contributions to Social Security	74,500	54,213	48	54,261		20,239
Contractual Services	22,000	7,676	598	8,274		13,726
Travel	21,000	9,440	521	9,961		11,039
Commodities	12,000	5,424	99	5,523		6,477
Printing	12,000	4,328	342	4,670		7,330
State Property	14,200	11,571	687	12,258		1,942
Telecommunications	10,400	1,967	298	2,265		8,135
For Reimbursement for Incidental						
Expenses Incurred by Judges	35,300	26,880	4,200	31,080		4,220
For Claims under the Crime Victims						
Compensation Act	29,000,000	23,970,506	199,807	24,170,313		4,829,687
For Claim Other than Crime						
Victims	24,690,938	11,522,274	7,885,503	19,407,777		5,283,161
Sub-Total General Revenue Fund	\$ 55,016,638	\$ 36,565,788	\$ 8,092,825	\$ 44,658,613	\$	10,358,025

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2007
 Fourteen Months Ended August 31, 2007

	Appropriations (Net of Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/1-8/31/07	Total Expenditures	Balances Lapsed
Public Act 94-798 & 95-0144					
FISCAL YEAR 2007					
<u>Road Fund - 0011</u>					
For Claims Other than Crime Victims	\$ 1,610,722	\$ 1,411,364	\$ 131,580	\$ 1,542,944	\$ 67,778
Sub-Total Road Fund	\$ 1,610,722	\$ 1,411,364	\$ 131,580	\$ 1,542,944	\$ 67,778
<u>Administrative and Grant Fund - 434</u>					
Crime Victims Compensation Act					
Administration Expenses	\$ 300,000	\$ 261,949	\$ 991	\$ 262,940	\$ 37,060
Sub-Total Administrative and Grant Fund	\$ 300,000	\$ 261,949	\$ 991	\$ 262,940	\$ 37,060
<u>Miscellaneous Funds</u>					
Motor Fuel Tax (0012)	\$ 133	\$ 133	\$ -	\$ 133	\$ -
Alcoholism and Substance Abuse Block Grant (0013)	9,564	9,564	-	9,564	-
Penny Severns Breast, Cervical and Ovarian Cancer Research (0015)	4,579	4,579	-	4,579	-
Transportation Regulatory (0018)	1,622	1,622	-	1,622	-
Financial Institution (0021)	21	20	-	20	1
General Professions Dedicated Fund (0022)	4,531	4,530	-	4,530	1

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2007
 Fourteen Months Ended August 31, 2007

Public Act 94-798 & 95-0144 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/1-8/31/07	Balances	
				Total Expenditures	Lapsed
<u>Miscellaneous Funds - Continued</u>					
Wildlife and Fish (0041)	2,528	2,528	-	2,528	-
Fire Prevention (0047)	4,239	4,239	-	4,239	-
Title III Social Security and Employment Service (0052)	74,109	56,483	17,624	74,107	2
Public Utility (0059)	9,705	9,704	-	9,704	1
Public Health Services (0063)	142,257	15,567	26,689	42,256	100,001
U.S. Environmental Protection (0065)	2,309	2,308	-	2,308	1
Radiation Protection (0067)	468	467	-	467	1
Underground Storage Tank (0072)	49,952	325	-	325	-
EPA Special State Projects Trust (0074)	888	887	-	887	1
Solid Waste Management (0078)	737	737	-	737	-
Vocational Rehabilitation (0081)	125,000	124,558	130	124,688	312
County Water Commission Tax (0084)	9,879	9,879	-	9,879	-
Clean Air Act (0091)	2,181	2,180	-	2,180	1
IL State Medical Disciplinary (0093)	1,200	1,200	-	1,200	-
State Appellate Defender Federal Trust (0117)	2,745	2,744	-	2,744	1
Capital Development (0141)	4,180	4,180	-	4,180	-
State Crime Laboratory (0152)	37,455	37,455	-	37,455	-
Professional Indirect Cost Fund (0218)	631	631	-	631	-
DCFS Children's Services (0220)	1,545,593	1,477,879	43,279	1,521,158	24,435
Asbestos Abatement (0224)	291	290	-	290	1
Savings and Resident Finance Regulation (0244)	589	588	-	588	1
Nursing Dedicated and Professional (0258)	346	345	-	345	1
Water Revolving (0270)	66	66	-	66	-
LaSalle Veteran's Home (0272)	28	27	-	27	1
Community Water Supply Lab (0288)	76,580	-	76,579	76,579	1
Working Revolving Fund (0301)	42,010	18,009	24,000	42,009	1
State Garage Revolving (0303)	50,015	10,306	-	10,306	39,709

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2007
Fourteen Months Ended August 31, 2007

	Appropriations (Net of Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/1-8/31/07	Balances	
				Total Expenditures	Lapsed
Public Act 94-798 & 95-0144					
FISCAL YEAR 2007					
<u>Miscellaneous Funds - Continued</u>					
Statistical Services Fund (0304)	55,024	3,324	-	3,324	51,700
Communications Revolving Fund (0312)	880,877	19,692	861,184	880,876	1
Facilities Management Revolving Fund (0314)	58,975	402	58,572	58,974	1
IL Prescription Drug Discount Program (0316)	25,000	25,000	-	25,000	-
Environmental Laboratory Certification (0336)	51,019	51,019	-	51,019	-
Federal National Community Services (0343)	1,759	1,759	-	1,759	-
Care Provided for Persons with Developmental Disability (0344)	14,809	-	14,808	14,808	1
Division of Corporations Special Operations (0363)	192	191	-	191	1
Plumbing Licensure and Program (0372)	1,054	1,053	-	1,053	1
ICC Federal Grants Trust (0379)	278	-	-	-	278
DHS Special Purpose Trust (0408)	1,407	1,406	-	1,406	1
Public Recoveries Trust (0421)	66	66	-	66	-
Illinois State Fair (0438)	12,116	12,116	-	12,116	-
GI Education (0447)	794	793	-	793	1
Criminal Justice Trust Fund (0488)	176,478	92,075	84,401	176,476	2
Old Age Survivors Insurance (0495)	548	548	-	548	-
Federal Civil Prepared Administration (0497)	359,345	214,943	144,402	359,345	-
Early Intervention Service (0502)	19,753	19,752	-	19,752	1
State Asset Forfeiture (0514)	149	149	-	149	-
Emergency Management Preparedness (0526)	666,717	666,716	-	666,716	1
Illinois Workers' Compensation Commission Operations (0534)	935	935	-	935	-
State Offender DNA Identification (0537)	157,115	157,115	-	157,115	-
Illinois Charity Bureau (0549)	375	375	-	375	-
Supplemental Low Income Energy Assistance (0550)	8,299	8,298	-	8,298	1
SBE Federal Department of Education (0561)	3,480	3,480	-	3,480	-
DCFS Federal Projects (0566)	6,144	6,143	-	6,143	1
Juvenile Accountability Incentive Block Grant (0581)	6,727	6,727	-	6,727	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2007
Fourteen Months Ended August 31, 2007

Public Act 94-798 & 95-0144 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/1-8/31/07	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds - Continued</u>					
Special Projects Divisions (0607)	1,256	1,256	-	1,256	-
Capital Litigation (0614)	151,647	110,819	40,826	151,645	2
Services for Older Americans (0618)	2,834	2,834	-	2,834	-
Federal Title IV Fire Protection Assistance (0670)	248	248	-	248	-
State Lottery (0711)	1,928	1,927	-	1,927	1
Illinois Clean Water (0731)	1,557	1,556	-	1,556	1
Secretary of State DUI Administration (0732)	200	200	-	200	-
Tobacco Settlement Recovery (0733)	294,458	281,124	13,332	294,456	2
State's Attorneys Appellate Prosecutor's County (0745)	111	111	-	111	-
Child Support Administrative (0757)	83,682	83,681	-	83,681	1
Presidential Library and Museum Operating Fund (0776)	62	61	-	61	1
Bank and Trust Company (0795)	308	308	-	308	-
Attorney General State Project (0801)	11	11	-	11	-
Agricultural Federal Projects (0826)	329	329	-	329	-
Real Estate Research and Education (0849)	17,000	-	17,000	17,000	-
Low Income Home Energy Block Grant (0870)	305,475	-	305,475	305,475	-
Preventive Health and Health Services (0873)	187,210	187,210	-	187,210	-
Community MH Services Block Grant (0876)	67,153	-	15,000	15,000	52,153
Traffic and Crime Conviction Survey (0879)	100,000	31,493	-	31,493	68,507
DNR Special Projects (0884)	12,344	12,344	-	12,344	-
Illinois State Police Federal Projects (0904)	33	32	-	32	1
Juvenile Justice Trust Fund (0911)	670	669	-	669	1
Metabolic Screening and Treatment (0920)	38,921	12,901	-	12,901	26,020
DHS Recoveries Trust (0921)	2,084	2,083	-	2,083	1

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2007
 Fourteen Months Ended August 31, 2007

Public Act 94-798 & 95-0144 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/1-8/31/07	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds - Continued</u>					
Environmental Protection Permit and Inspection (0944)	1,147	1,147	-	1,147	-
Manteno Veterans' Home (0980)	5,461	5,461	-	5,461	-
Total Miscellaneous Funds	\$ 5,991,995	\$ 3,835,912	\$ 1,743,301	\$ 5,579,213	\$ 412,782
Grand Total All Funds	\$ 62,919,355	\$ 42,075,013	\$ 9,968,697	\$ 52,043,710	\$ 10,875,645

Note: Appropriations, expenditures, and lapsed balances were obtained from the records of the State Comptroller and reconciled to the Court of Claims's records.

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2006
 Fourteen Months Ended August 31, 2006

	Appropriations (Net of Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/1-8/31/06	Total Expenditures	Balances Lapsed
Public Act 94-0015 & 94-0798					
FISCAL YEAR 2006					
<u>General Revenue Fund-001</u>					
Personal Services	\$ 935,400	\$ 872,242	\$ -	\$ 872,242	\$ 63,158
Employee Retirement					
Contributions Paid by Employer	37,400	34,007	-	34,007	3,393
State Contribution to State					
Employees' Retirement System	72,900	67,976	-	67,976	4,924
State Contributions to Social Security	71,600	59,086	-	59,086	12,514
Contractual Services	90,000	15,112	1,455	16,567	73,433
Travel	14,000	10,903	506	11,409	2,591
Commodities	6,000	3,206	-	3,206	2,794
Printing	6,000	2,946	549	3,495	2,505
State Property	14,200	12,766	531	13,297	903
Telecommunications	4,400	2,401	187	2,588	1,812
For Reimbursement for Incidental					
Expenses Incurred by Judges	35,300	28,560	4,620	33,180	2,120
For Claims under the Crime Victims					
Compensation Act	24,000,000	20,874,315	3,114,307	23,988,622	11,378
For Claim Other than Crime					
Victims	17,105,903	16,439,367	654,732	17,094,099	11,804
Sub-Total General Revenue Fund	\$ 42,393,103	\$ 38,422,887	\$ 3,776,887	\$ 42,199,774	\$ 193,329

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2006
 Fourteen Months Ended August 31, 2006

	Appropriations (Net of Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/1-8/31/06	Total Expenditures	Balances Lapsed
Public Act 94-0015 & 94-0798					
FISCAL YEAR 2006					
<u>Road Fund - 0011</u>					
For Claims Other than Crime Victims	\$ 5,115,511	\$ 5,109,533	\$ 47	\$ 5,109,580	\$ 5,931
Sub-Total Road Fund	\$ 5,115,511	\$ 5,109,533	\$ 47	\$ 5,109,580	\$ 5,931
<u>Administrative and Grant Fund - 434</u>					
Crime Victims Compensation Act Administration Expenses	\$ 300,000	\$ 213,796	\$ 1,667	\$ 215,463	\$ 84,537
Sub-Total Administrative and Grant Fund	\$ 300,000	\$ 213,796	\$ 1,667	\$ 215,463	\$ 84,537
<u>Miscellaneous Funds</u>					
Motor Fuel Tax (0012)	\$ 628	\$ 628	\$ -	\$ 628	\$ -
Alcoholism and Substance Abuse Block Grant (0013)	2,231	2,231	-	2,231	-
Transportation Regulatory (0018)	2,948	2,948	-	2,948	-
General Professions Dedicated Fund (0022)	1,601	1,600	-	1,600	1
State Parks (0040)	58,537	58,537	-	58,537	-
Wildlife and Fish (0041)	1,557	1,557	-	1,557	-
Agricultural Premium (0045)	116	116	-	116	-
Fire Prevention (0047)	149	148	-	148	1
Mental Health Fund (0050)	183	183	-	183	-

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2006
 Fourteen Months Ended August 31, 2006

Public Act 94-0015 & 94-0798 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/1-8/31/06	Balances	
				Total Expenditures	Lapsed
<u>Miscellaneous Funds - Continued</u>					
Title III Social Security and Employment Service (0052)	38,237	27,187	-	27,187	11,050
State Pensions (0054)	1,220	1,220	-	1,220	-
Illinois State Pharmacy Disciplinary (0057)	396	395	-	395	1
Public Utility (0059)	46,678	46,678	-	46,678	-
Alzheimer's Disease Research (0060)	2,218	2,217	-	2,217	1
Public Health Services (0063)	395,009	377,634	-	377,634	17,375
U.S. Environmental Protection (0065)	412	412	-	412	-
Radiation Protection (0067)	157	157	-	157	-
Solid Waste Management (0078)	155,780	155,779	-	155,779	1
Vocational Rehabilitation Fund (081)	231,819	219,285	-	219,285	12,534
Clean Air Act (0091)	130	130	-	130	-
DCFS Training (0094)	21,261	-	-	-	21,261
Council on Developmental Disabilities Federal Fund (0131)	48	47	-	47	1
Capital Development (0141)	74,576	74,576	-	74,576	-
State Crime Laboratory Fund (0152)	4,274	4,273	-	4,273	1
Emergency Planning and Training (0173)	1,768	1,768	-	1,768	-
Capital Development Board Revolving (0215)	372	372	-	372	-
Professional Indirect Cost Fund (0218)	9,080	9,079	-	9,079	1
DCFS Children's Services (0220)	1,500,000	1,442,086	13,110	1,455,196	44,804
Illinois Health Facilities Planning (0238)	76	76	-	76	-
Savings and Resident Finance Regulation (0244)	8,843	8,842	-	8,842	1
Optometric Licensure (0259)	570	570	-	570	-
Mandatory Arbitration (0262)	150	150	-	150	-
Drunk and Drugged Driving Prevention (0276)	3,210	3,210	-	3,210	-
Community Water Supply Laboratory (0288)	406	406	-	406	-
Securities Investors Education (0292)	9,850	9,850	-	9,850	-
Guardianship and Advocacy (0297)	30	30	-	30	-

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2006
 Fourteen Months Ended August 31, 2006

Public Act 94-0015 & 94-0798 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/1-8/31/06	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds - Continued</u>					
Working Revolving Fund (0301)	9,196	9,195	-	9,195	1
State Garage Revolving Fund (0303)	50,000	11,158	-	11,158	38,842
Statistical Services Fund (0304)	15,819	15,818	-	15,818	1
Tax Recovery Fund (0310)	1,282	1,281	-	1,281	1
Communications Revolving Fund (312)	455,416	455,415	-	455,415	1
Efficiency Initiatives Revolving (0315)	143	143	-	143	-
Motor Vehicle Review (0323)	469	469	-	469	-
Federal National Community Services Grant (0343)	15,188	15,187	-	15,187	1
Care Provided For Persons with Developmental Disability (344)	11,635	11,635	-	11,635	-
Securities Audit and Enforcement (0362)	935	935	-	935	-
Division of Corporations Special Operations (0363)	3,534	3,534	-	3,534	-
Tanning Facility Permit (0370)	500	500	-	500	-
Plumbing Licensure and Program (0372)	151	150	-	150	1
DHS Special Purpose Trust (0408)	2,058	2,057	-	2,057	1
SBE Federal Department of Agriculture (0410)	764	764	-	764	-
Public Recoveries Trust (0421)	114	114	-	114	-
Illinois State Fair (0438)	657	657	-	657	-
Wholesome Meat (0476)	122	122	-	122	-
Criminal Justice Trust Fund (0488)	31,956	31,955	-	31,955	1
Old Age Survivors Insurance (0495)	2,618	2,618	-	2,618	-
Federal Civil Prepared Administration (0497)	120	120	-	120	-
Early Intervention Service (0502)	14,198	14,198	-	14,198	-
State Asset Forfeiture (0514)	301	301	-	301	-
Department of Corrections Reimbursement (0523)	54	53	-	53	1
Emergency Management Preparedness (0526)	7,564	7,564	-	7,564	-
Industrial Commissions Operations (0534)	3,149	3,148	-	3,148	1
State Offender DNA Identification (0537)	286,050	286,050	-	286,050	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

Public Act 94-0015 & 94-0798 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/1-8/31/06	Total Expenditures	Balances Lapsed
<u>Miscellaneous Funds - Continued</u>					
SBE Federal Department of Education (0561)	5,518	5,517	-	5,517	1
DCFS Federal Projects (0566)	24,328	24,327	-	24,327	1
Pesticide Control (0576)	18	17	-	17	1
DHS Federal Projects (0592)	22,014	22,014	-	22,014	-
Special Projects Divisions (0607)	591	590	-	590	1
Conservation 2000 (0608)	20,708	20,707	-	20,707	1
Capital Litigation (0614)	31,047	31,047	-	31,047	-
Services for Older Americans (0618)	159	159	-	159	-
Horse Racing (0632)	2,626	2,625	-	2,625	1
Student Loan Operation (0664)	486	486	-	486	-
ICCB Adult Education (0692)	378	378	-	378	-
State Police Whistleblower (0705)	174,499	174,499	-	174,499	-
State Lottery (0711)	13,130	13,130	-	13,130	-
Community Mental Health Medical Fund (0718)	12,078	12,078	-	12,078	-
Tobacco Settlement Recovery (0733)	30,230	30,230	-	30,230	-
State's Attorneys Appellate Prosecutor's County (0745)	54	53	-	53	1
Child Support Administrative (0757)	35,136	11,501	-	11,501	23,635
Local Initiative (0762)	4,940	4,940	-	4,940	-
Federal Surface Mining Control (0765)	2,526	2,525	-	2,525	1
NUC Safety Emergency Preparedness (0796)	20,957	20,957	-	20,957	-
Attorney General State Project (0801)	192	192	-	192	-
Dram Shop (0821)	998	998	-	998	-
Hazardous Waste Fund (0828)	53,065	53,065	-	53,065	-
Real Estate License Administration (0850)	18,817	18,817	-	18,817	-
Maternal and Child Health Services (0872)	38,276	38,275	-	38,275	1
Traffic and Crime Conviction Surcharge (0879)	100,090	70,638	-	70,638	29,452
Intra Agency Services (0883)	41	41	-	41	-

STATE OF ILLINOIS
COURT OF CLAIMS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2006
Fourteen Months Ended August 31, 2006

	Appropriations (Net of Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/1-8/31/06	Balances	
				Total Expenditures	Lapsed
Public Act 94-0015 & 94-0798					
FISCAL YEAR 2006					
<u>Miscellaneous Funds - Continued</u>					
Criminal Justice Information System (0886)	62	61	-	61	1
Public Health State Project (0896)	350	350	-	350	-
Illinois State Police Federal Projects (0904)	10,443	10,442	-	10,442	1
Illinois Forestry Development (0905)	5,813	5,813	-	5,813	-
Health Insurance Reserve (0907)	393	393	-	393	-
Juvenile Justice Trust Fund (0911)	25,808	25,807	-	25,807	1
Metabolic Screening and Treatment (0920)	33,069	33,068	-	33,068	1
DHS Recoveries Trust (0921)	21,800	11,235	-	11,235	10,565
Environmental Protection Permit and Inspection (0944)	23	22	-	22	1
Child Support Enforce Trust (0957)	1,784	1,783	-	1,783	1
Vehicle Inspection (0963)	173	172	-	172	1
Manteno Veterans' Home (0980)	1,135	1,134	-	1,134	1
Insurance Financial Regulation Fund (0997)	146	146	-	146	-
Total Miscellaneous Funds	\$ 4,202,414	\$ 3,979,750	\$ 13,110	\$ 3,992,860	\$ 209,554
Grand Total all Funds	\$ 52,011,028	\$ 47,725,966	\$ 3,791,711	\$ 51,517,677	\$ 493,351

Note: Appropriations, expenditures, and lapsed balances were obtained from the records of the State Comptroller and reconciled to the Court of Claims's records.

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	FISCAL YEAR		
	2007 PA 94-798 & 95-0144	2006 PA 94-0015 & 94-0798	2005 PA 93-0842 & 93-0681
GENERAL REVENUE FUND-001			
Appropriations (Net of Transfers)	\$ 55,016,638	\$ 42,393,103	\$ 56,967,865
Expenditures			
Personal Services	\$ 824,560	\$ 872,242	\$ 894,352
Employee Retirement			
Contributions Paid by Employer	32,629	34,007	33,685
State Contributions to State			
Employees' Retirement System	95,042	67,976	144,084
State Contributions to Social Security	54,261	59,086	61,392
Contractual Services	8,274	16,567	8,762
Travel	9,961	11,409	12,999
Commodities	5,523	3,206	2,550
Printing	4,670	3,495	2,315
State Property	12,258	13,297	6,626
Telecommunications	2,265	2,588	2,496
For Reimbursement for Incidental			
Expenses Incurred by Judges	31,080	33,180	35,280
For Claims Under the Crime Victims			
Compensation Act	24,170,313	23,988,622	23,958,701
For Claims Other than Crime			
Victims	19,407,777	17,094,099	26,462,213
Total Expenditures	<u>\$ 44,658,613</u>	<u>\$ 42,199,774</u>	<u>\$ 51,625,455</u>
Lapsed Balances	<u>\$ 10,358,025</u>	<u>\$ 193,329</u>	<u>\$ 5,342,410</u>
ROAD FUND - 0011			
Appropriations (Net of Transfers)	\$ 1,610,722	\$ 5,115,511	\$ 4,144,201
Expenditures			
For Claims Other the Crime Victims	\$ 1,542,944	\$ 5,109,580	\$ 655,863
Total Expenditures	<u>\$ 1,542,944</u>	<u>\$ 5,109,580</u>	<u>\$ 655,863</u>
Lapsed Balances	<u>\$ 67,778</u>	<u>\$ 5,931</u>	<u>\$ 3,488,338</u>

STATE OF ILLINOIS
COURT OF CLAIMS
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES

For the Fiscal Years Ended June 30,

	FISCAL YEAR		
	2007 PA 94-798 & 95-0144	2006 PA 94-0015 & 94-0798	2005 PA 93-0842 & 93-0681
<u>ADMINISTRATION AND GRANT FUND - 434</u>			
Appropriations (Net of Transfers)	\$ 300,000	\$ 300,000	\$ 300,000
Expenditures			
Crime Victims Compensation Act			
Administration Expenses	\$ 262,940	\$ 215,463	\$ 227,422
Total Expenditures	\$ 262,940	\$ 215,463	\$ 227,422
Lapsed Balances	<u>\$ 37,060</u>	<u>\$ 84,537</u>	<u>\$ 72,578</u>
 <u>MISCELLANEOUS FUNDS</u>			
Appropriations (Net of Transfers)	\$ 5,991,995	\$ 4,202,414	\$ 7,961,096
Total Miscellaneous Expenditures	\$ 5,579,213	\$ 3,992,860	\$ 6,402,899
Lapsed Balances	<u>\$ 412,782</u>	<u>\$ 209,554</u>	<u>\$ 1,558,197</u>
 <u>GRAND TOTAL, ALL FUNDS</u>			
Appropriations (Net of Transfers)	\$ 62,919,355	\$ 52,011,028	\$ 69,373,162
Total Expenditures	52,043,710	51,517,677	58,911,639
Lapsed Balances	<u>\$ 10,875,645</u>	<u>\$ 493,351</u>	<u>\$ 10,461,523</u>
 <u>GENERAL REVENUE FUND 001- STATE COMPTROLLER</u>			
State Officers' Salaries			
Appropriations	\$ 378,000	\$ 360,600	\$ 360,600
Expenditures			
Chief Judge	\$ 57,778	\$ 55,135	\$ 55,135
Six Judges	275,588	305,358	305,439
Total Expenditures	<u>\$ 333,366</u>	<u>\$ 360,493</u>	<u>\$ 360,574</u>

STATE OF ILLINOIS
 COURT OF CLAIMS
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2007

	Equipment
Balance July 1, 2005	\$ 157,137
Additions	9,755
Deletions	(10,063)
Balance at June 30, 2006	\$ 156,829
Balance July 1, 2006	\$ 156,829
Additions	25,442
Deletions	(5,226)
Balance at June 30, 2007	\$ 177,045

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
 COURT OF CLAIMS
COMPARATIVE SCHEDULE OF CASH RECEIPTS
 For the Fiscal Year Ended June 30,

<u>General Revenue Fund - 001</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Filing fees collected	\$ 9,046	\$ 8,010	\$ 7,465
Miscellaneous receipts	94,221	72,270	73,325
Copy fees (Freedom of Information Act)	31	354	247
Reimbursement from various State funds	337,635	422,388	504,000
Federal Grant receipts	<u>9,885,986</u>	<u>7,757,700</u>	<u>6,571,150</u>
Receipts - Fund 001	<u>\$ 10,326,919</u>	<u>\$ 8,260,722</u>	<u>\$ 7,156,187</u>
<u>Administrative and Grant Fund - 434</u>			
Federal Drawdowns	<u>\$ 264,181</u>	<u>\$ 182,446</u>	<u>\$ 258,300</u>
TOTAL RECEIPTS - ALL FUNDS	<u><u>\$ 10,591,100</u></u>	<u><u>\$ 8,443,168</u></u>	<u><u>\$ 7,414,487</u></u>

STATE OF ILLINOIS
 COURT OF CLAIMS
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
 REMITTED TO THE STATE COMPTROLLER**

	<u>FISCAL YEAR</u>	
	<u>2007</u>	<u>2006</u>
<u>GENERAL REVENUE FUND - 001</u>		
Receipts per Agency records	\$ 10,326,919	\$ 8,260,722
Add: Deposits in transit, beginning of the year	4,716	2,327
Less: Deposits in transit, end of the year	<u>(7,733)</u>	<u>(4,716)</u>
Deposits recorded by the Comptroller	<u>\$ 10,323,902</u>	<u>\$ 8,258,333</u>
<u>ADMINISTRATIVE & GRANT FUND - 434</u>		
Receipts per Agency records	\$ 264,181	\$ 182,446
Add: Deposits in transit, beginning of the year	-	-
Less: Deposits in transit, end of the year	<u>-</u>	<u>-</u>
Deposits recorded by the Comptroller	<u>\$ 264,181</u>	<u>\$ 182,446</u>
GRAND TOTAL	<u>\$ 10,588,083</u>	<u>\$ 8,440,779</u>

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

GENERAL REVENUE FUND – 001

State Contributions to State Employees' Retirement System

The increase in state contributions to State Employees' Retirement System (SERS) by \$27,066 (40%) in fiscal year 2007 was due to the increase in the contribution rate from 7.8% in fiscal year 2006 to 11.52% in fiscal year 2007.

The decrease in State contributions to SERS by \$76,108 (53%) in fiscal year 2006 was due to the decrease in the contribution rate from 16.11% in fiscal year 2005 to 7.8% in fiscal year 2006.

Contractual Services

In fiscal year 2006, Court reporter fees were paid out from contractual services appropriations resulting in higher expenditures for this line item. In fiscal year 2007, Court reporter fees were charged under the administration grant fund lump sum appropriations and not under the contractual services. As result, contractual services expenditures decreased in fiscal year 2007 by \$8,293 (50%) when compared to fiscal year 2006 expenditures.

In fiscal year 2005, some payments to court reporters were paid from the lump sum appropriation instead of the entire expenditures charged under contractual services appropriations. In fiscal year 2006, all court reporting fees were charged to contractual services appropriation resulting in an increase in contractual services expenditures in fiscal year 2006 by \$7,805 (89%).

Commodities

The increase in commodities expenditures by \$2,317 (72%) in fiscal year 2007 was due to an increase in new claim filings, which resulted in higher usage of office supplies.

The increase in commodities by \$656 (26%) in fiscal year 2006 was due to purchases of office supplies for the Court's use.

Printing

The increase in printing expenditures by \$1,175 (34%) in fiscal year 2007 was due to printing of letterheads and envelopes during the year.

The increase in printing expenditures by \$1,180 (51%) in fiscal year 2006 was due to expenditures for printing letterheads and business cards for the judges.

State Property

The increase in state property expenditures by \$6,671 (101%) in fiscal year 2006 was due to a purchase of a new copier and a purchase of new books to replace outdated versions for the Court's library.

Claims other than Crime Victims

Court ordered awards fluctuate with the number and amount of claims awarded. Also, awards submitted to the legislature for supplemental appropriations in fiscal year 2006 were not approved. As a result, payments of claims were limited to what has been originally appropriated.

ROAD FUND – 0011 and MISCELLANEOUS FUNDS

Claims other than Crime Victims

Court ordered awards are dependent on the number of claims and the amount of claims. It will vary significantly from year to year.

ADMINISTRATION AND GRANT FUND – 434

Administration expenses

In fiscal year 2007, court reporter fees were charged under the administration grant fund instead of contractual services appropriations. In addition, the Court purchased copiers and computers for the crime victims claim administration. These resulted in an increase in administration expenses by \$47,477 (22%) in fiscal year 2007.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2007

GENERAL REVENUE FUND – 001

Miscellaneous Receipts

Miscellaneous receipts are refunds of claims awarded in prior years. They fluctuate from year to year with the number of refunds of claim awards during the year.

Copy Fees

The decrease in copy fees by \$323 (91%) in fiscal year 2007 was due to a decrease in the number of requests for copies of documents filed with the Court under the Freedom of Information Act.

The increase in copy fees by \$107 (43%) in fiscal year 2006 was due to the increase in the number of requests for copies of opinions and other documents filed with Court under the Freedom of Information Act.

Reimbursements from Various State Funds

Reimbursements from various state funds are refunds of claims awarded that were paid from the General Revenue Fund. They fluctuate from year to year depending on the type of claims paid by the Court.

Federal Grant

Federal Grant receipts fluctuate from year to year depending upon the expenditures of crime victim awards.

ADMINISTRATIVE AND GRANT FUND – 434

Receipts of the Administrative and Grant Fund are drawdowns of the 5% allowable amount for administrative expenses from the Crime Victims Federal Grant. This will fluctuate from year to year depending on the award amount from the Federal Awarding Agency.

STATE OF ILLINOIS
COURT OF CLAIMS
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2007

GENERAL REVENUE FUND -001 AND MISCELLANEOUS FUNDS

For Claims Other than Crime Victims

The significant lapse period expenditures for claims other than crime victims in fiscal year 2007 were due to awards finalized during the Court sessions held in June which were vouchered during the lapse period.

There were no significant lapse period expenditures in fiscal year 2006.

STATE OF ILLINOIS
 COURT OF CLAIMS
ANALYSIS OF ACCOUNTS RECEIVABLE
 For the Two Years Ended June 30, 2007

Filing Fee Receivable – Installment Payments

Incarcerated claimants are allowed to pay filing fees in installment payments for claims filed against the State.

	<u>FY07</u>		<u>FY06</u>	
	<u>Balance</u>	<u>% Change</u>	<u>Balance</u>	<u>% Change</u>
Fee Receivable	\$7,161	(2%)	\$7,277	7%

The Correctional Centers, having custody of the prisoners' filing claims with the Court of Claims (Court), are required to make monthly payments of 20% of the preceding month's income credited to the prisoners' trust fund account for filing fees. The Correctional Centers are also required to forward payments to the Court for the balance of the filing fee each time the amount in the prisoners' trust fund account exceeds \$10.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2007

The Court consists of seven judges who are required to be attorneys licensed to practice law in the State of Illinois (705 ILCS 505/1). Judges are appointed to six year staggered terms by the Governor with the advice and consent of the Senate. Judges remain in the position until a new appointment has been made by the Governor upon expiration of terms. A schedule of judges as of June 30, 2007 is as follows:

<u>Judge</u>	<u>Term Expires</u>
Robert Sprague (Chief Justice)	1/19/09
David Reid	1/19/09
Peter Birnbaum	1/18/10
Norma Jann	1/15/07 *
James Kaplan	1/17/11
Donald Storino	1/15/07 *
Robert Steffen	1/16/06 *

* No new appointment made. Judge will serve until reappointed or new appointment is made.

In addition, the Court has statutory authority to appoint commissioners to assist the Court as it directs and can discharge them at will. Each commissioner is also required to be a lawyer licensed to practice law in the State of Illinois (705 ILCS 505/9). A schedule of commissioners as of June 30, 2007 follows:

Louis Apostol	Elizabeth Rochford
George Argionis	Ron Serpico
Joseph Cavanaugh	Gregory Tuite
Patricia Murphy	Thomas Ysursa
Mary Nicolau	Lourdes Monteagudo

The Honorable Jesse White, Secretary of State, serves as Clerk of the Court, and Delores Martin serves as Director and Deputy Clerk. The Secretary of State provided the Court with courtrooms, chambers, office space, computer services, and eleven employees who perform administrative, accounting, and clerical duties.

STATE OF ILLINOIS
COURT OF CLAIMS
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2007

The Office of the Attorney General appears for the defense and protection in the interest of the State of Illinois in all cases filed in the Court. The Attorney General is also responsible for recoupment of claim awards made by the State during the examination period.

Agency Functions

Under the Court of Claims Act (705 ILCS 505/8), the Court has the exclusive jurisdiction to hear and determine the following matters: (a) all claims against the State of Illinois founded upon any law of the State, or upon any regulation thereunder by an executive or administrative officer or agency, other than claims arising under the Workers' Compensation Act or the Workers' Occupational Diseases Act, or claims for certain expenses in civil litigation, (b) all claims against the State founded upon any contract entered into with the State, (c) all claims against the State for time unjustly served in prisons of this State where the persons imprisoned receive a pardon from the Governor stating that such pardon is issued on the ground of innocence of the crime from which they are imprisoned, (d) all claims against the State for damages in cases sounding in tort, (e) all claims for recoupment made by the State against any claimant, (f) all claims pursuant to the Law Enforcement Officers, Firemen, State Employees Compensation Act, and certain other employees, (g) all claims filed pursuant to the Crime Victims Compensation Act, (h) all claims pursuant to the Illinois National Guardsman's Compensation Act and (i) all claims authorized by subsection (a) of the Illinois Administrative Procedure Act for the expenses incurred by a party in a contested case on the administrative level.

Planning Program

The Court of Claims' goals are its functions as defined by State statutes. In addition, the Court of Claims' long term goals are to adjudicate claims against the State and make final decisions with minimum delays and promptly pay claims awarded.

Monitoring Program

The Court of Claims monitors processing of claims in a "Monthly Briefing Report" produced by the Court.

STATE OF ILLINOIS
 COURT OF CLAIMS
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2007

AVERAGE NUMBER OF EMPLOYEES

The following tables, prepared from Court records, present the average number of employees:

	FISCAL YEAR		
	2007	2006	2005
Full-time employees:			
Court Administrator	1	1	1
Deputy Administrator	1	1	1
Legal Counsel	1	1	1
Secretary	1	1	1
Administrative Clerk	1	1	1
Total Full-time employees	<u>5</u>	<u>5</u>	<u>5</u>
Part-time employees:			
Commissioners	15	15	16
Commissioners' Secretaries	1	1	1
Judges' Secretaries	6	6	5
Law Clerks	5	5	6
Total Part-time employees	<u>27</u>	<u>27</u>	<u>28</u>
 Total Employees	 <u>32</u>	 <u>32</u>	 <u>33</u>

Judges' salaries were paid from the State Officers' Salary appropriation received by the State Comptroller. The average number of judges each year is seven, as is mandated by statute.

STATE OF ILLINOIS
 COURT OF CLAIMS
SERVICE EFFORTS AND ACCOMPLISHMENTS
 For the Two Years Ended June 30, 2007
 (Not Examined)

ANNUAL CLAIM STATISTICS

The following is a summary of the number of claims against the State that were pending, as well as information on final decisions:

	FISCAL YEAR		
	2007	2006	2005
<u>Pending:</u>			
General	3,523	3,738	3,577
Crime Victims	6,668	6,269	5,662
TOTAL	<u>10,191</u>	<u>10,007</u>	<u>9,239</u>
 <u>Final Decision:</u>			
Awards			
General	2,935	2,258	3,028
Crime Victims	3,431	3,339	2,879
TOTAL	<u>6,366</u>	<u>5,597</u>	<u>5,907</u>
 Denials			
General	46	136	177
Crime Victims	3,100	2,346	2,361
TOTAL	<u>3,146</u>	<u>2,482</u>	<u>2,538</u>
 Dismissed			
General	604	584	759
Crime Victims	126	55	104
TOTAL	<u>730</u>	<u>639</u>	<u>863</u>
 TOTAL DECISIONS*	 <u>10,242</u>	 <u>8,718</u>	 <u>9,308</u>

* Note: There may be more than one decision for an award.