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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-20800-10

REPORT DIGEST

**ILLINOIS BOARD OF ADMISSIONS TO THE BAR
FINANCIAL AND COMPLIANCE AUDIT
FOR THE YEAR ENDED SEPTEMBER 30, 1994**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report disclosed no material compliance findings. The Board is commended for maintaining effective fiscal controls.

AUDITORS' OPINION

In the opinion of our auditors, the financial statements of the Board of Admissions to the Bar were fairly stated in all material respects as of and for the year ended September 30, 1994.

A handwritten signature in black ink, appearing to read "William G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:GSS:jr
July 13, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	0	0
Repeated audit findings	0	0
Prior recommendations implemented	N/A	3

SPECIAL ASSISTANT AUDITORS

Grant Thornton served as special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

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RECYCLED PAPER · SOYBEAN INKS

ILLINOIS BOARD OF ADMISSIONS TO THE BAR
FINANCIAL AND COMPLIANCE AUDIT
For The Year Ended September 30, 1994

	1994	1993
• Total Revenue (accrual basis) . . .	\$1,142,319	\$1,084,224
Examination fees	1,002,750	999,750
Foreign license fees	58,150	51,600
Interest income	39,319	32,874
Registration fees	42,100	0
• Total Expenses (accrual basis) . . .	\$ 978,592	\$ 942,814
Board appointee fees, salaries, wages, and payroll taxes	348,029	342,707
Examinations purchased	147,085	137,926
Examination grading	65,477	64,811
Examination administration	108,609	91,270
Admission ceremony	13,040	12,772
Rent	74,610	57,907
Insurance	51,053	48,474
General operating	143,287	153,597
Interest expense	14,394	14,205
Miscellaneous expense	13,008	19,145

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993
• Number of Exams Written		
February	791	903
July	<u>2,312</u>	<u>2,217</u>
Total	<u>3,103</u>	<u>3,120</u>

AGENCY DIRECTOR	
During Audit Period:	Jan Hefti, Director of Administration
Currently:	Jan Hefti, Director of Administration