



**STATE OF ILLINOIS
SUPREME COURT
(Including Appellate Court Districts 1-5
and the Illinois Courts Commission)**

**COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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

**STATE OF ILLINOIS
SUPREME COURT
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Agency Officials	1
Management Assertion Letter	3
State Compliance Report	
Summary	5
Independent Accountant’s Report on State Compliance and on Internal Control over Compliance	7
Schedule of Findings	
Current Findings	10
<i>Disclosures Accompanying a State Compliance Examination Report</i>	<u>Page</u>
Summary	15
Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report	16
Fiscal Schedules and Analysis:	
Schedule of Appropriations, Expenditures, and Lapsed Balances:	
Fiscal Year 2021	17
Fiscal Year 2020	18
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	19
Comparative Schedule of Net Expenditures by Major Activity	21
Analysis of Significant Variations in Expenditures	22
Analysis of Significant Lapse Period Spending	24
Comparative Schedule of Cash Receipts and Deposits into the State Treasury	25
Analysis of Significant Variations in Receipts	27
Schedule of Locally-Held Fund Receipts and Disbursements	28
Schedule of Changes in Property	29
Analysis of Operations:	
Functions and Planning	30
Number of Employees	35
Cost Statistics	36

STATE OF ILLINOIS
SUPREME COURT
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

JUSTICES OF THE SUPREME COURT

Anne M. Burke, Chief Justice
(effective October 26, 2019)

Rita B. Garman

Mary Jane Theis

P. Scott Neville, Jr.
(Appointed June 15, 2018 to December 6, 2020) (elected December 7, 2020)

Michael J. Burke
(appointed March 1, 2020)

David K. Overstreet
(elected December 7, 2020)

Robert L. Carter
(appointed December 8, 2020)

Robert R. Thomas
(retired February 29, 2020)

Lloyd A. Karmeier, Chief Justice
(October 26, 2016 to October 25, 2019) (retired December 6, 2020)

Thomas L. Kilbride
(term ended December 6, 2020)

JUDICIAL BRANCH OFFICIALS

Administrative Director	Marcia M. Meis
Deputy Director	Janeve Zekich
Chief Internal Auditor	John M. Bracco
Chief Legal Counsel	Amy S. Bowne
Chief Fiscal Officer	Kara M. McCaffrey
Chief Information Officer	Skip Robertson

STATE OF ILLINOIS
SUPREME COURT
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

Agency offices are located at:

Supreme Court

Supreme Court Building
200 East Capitol Avenue
Springfield, Illinois 62701

Administrative Office of the Illinois Courts

222 North LaSalle Street
Chicago, Illinois 60601

3101 Old Jacksonville Road
Springfield, Illinois 62704



Supreme Court of Illinois
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS

Marcia M. Meis
Director

222 North LaSalle Street, 13th Floor
Chicago, IL 60601
Phone: (312) 793-3250
Fax: (312) 793-1335

MANAGEMENT ASSERTION LETTER

3101 Old Jacksonville Road
Springfield, IL 62704
Phone: (217) 558-4490
Fax: (217) 785-3905

May 31, 2022

Adelfia LLC
Certified Public Accountants
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

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 Supreme Court of Illinois (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 specified requirements during the two-year period ended June 30, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Court has materially complied with the specified requirements listed 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 truly,

Supreme Court of Illinois

SIGNED ORIGINAL ON FILE

Marcia M. Meis

Administrative Director, Administrative Office of the Illinois Courts

SIGNED ORIGINAL ON FILE

Kara M. McCaffrey

Chief Fiscal Officer, Administrative Office of the Illinois Courts

SIGNED ORIGINAL ON FILE

Amy S. Bowne

Chief Legal Counsel, Administrative Office of the Illinois Courts

**STATE OF ILLINOIS
SUPREME COURT
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	2	1
Repeated Findings	1	0
Prior Recommendations Implemented or Not Repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-001	10	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2021-002	13	2019/2019	Inadequate controls over the review of internal control over service providers	Significant Deficiency and Noncompliance

EXIT CONFERENCE

Findings 2021-001 and 2021-002 and their associated recommendations appearing in this report were discussed with Court personnel at an exit conference on May 25, 2022.

Attending were:

Supreme Court

Marcia M. Meis, Administrative Director
John Bracco, Chief Internal Auditor
Amy Bowne, Chief Legal Counsel
Kara McCaffrey, Chief Fiscal Officer
Skip Robertson, Chief Information Officer

Office of the Auditor General

Lisa Warden, Senior Audit Manager
Joseph Gudgel, IT Audit Manager

Adelfia LLC

Jennifer Roan, Partner

The responses to these recommendations were provided by John Bracco, Chief Internal Auditor, in a correspondence dated May 31, 2022.



INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Supreme Court (Court) 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, 2021. Management of the Court is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Court's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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.

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 Court complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Court 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 modified opinion.

Our examination does not provide a legal determination on the Court's compliance with the specified requirements.

In our opinion, the Court complied with the specified requirements during the two years ended June 30, 2021, 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 items 2021-001 and 2021-002.

The Court's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Court's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Court 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 Court's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Court's compliance with the specified requirements and to test and report on the Court's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant

deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2021-001 and 2021-002 that we consider to be significant deficiencies.

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

The Court's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Court's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois

May 31, 2022

**STATE OF ILLINOIS
SUPREME COURT
For the Two Years Ended June 30, 2021**

**SCHEDULE OF FINDINGS
CURRENT FINDING - STATE COMPLIANCE**

2021-001 **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Illinois Supreme Court (Court) did not maintain adequate internal controls related to its cybersecurity programs and practices.

The Courts provide general administrative and supervisory authority over all Courts in the State. Any laws, rules, and regulations applicable to different courts and offices of the judicial branch are monitored by the Court's management. As a result, the Court's Administrative Office maintains information systems for all functions of the judicial branch to use in its operations, which contains confidential and personal information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Court's cybersecurity programs and practices, we noted the Court had not:

- Established policies and procedures governing the controls related to the onboarding of staff and contractors.
- Ensured all staff and contractors received and acknowledged receipt of the security policies at least annually.
- Provided cybersecurity training to staff and contractors upon hiring and annually thereafter.
- Developed a project management framework to ensure new applications were adequately developed and implemented in accordance with management's expectations.
- Developed a comprehensive system development methodology.
- Developed a comprehensive cybersecurity plan.
- Developed a risk management methodology, conducted a comprehensive risk assessment, or implemented risk reducing controls.
- Developed a data classification methodology.
- Developed procedures for implementing and monitoring identified vulnerabilities.

The Framework for Improving Critical Infrastructure Cybersecurity and the Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

The Court indicated they disagree with the finding.

**STATE OF ILLINOIS
SUPREME COURT
For the Two Years Ended June 30, 2021**

**SCHEDULE OF FINDINGS
CURRENT FINDING - STATE COMPLIANCE (Continued)**

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Court's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-001)

RECOMMENDATION

We recommend the Court:

- Establish policies and procedures governing the controls related to the onboarding of staff and contractors.
- Ensure all staff and contractors receive and acknowledge receipt of the security policies at least annually.
- Provide cybersecurity training to staff and contractors upon hiring and annually thereafter.
- Develop a project management framework to ensure new applications are adequately developed and implemented in accordance with management's expectations.
- Develop a comprehensive system development methodology, including details on the development phases, documentation requirements, user testing requirements and management approvals.
- Develop a comprehensive cybersecurity plan.
- Develop a risk management methodology, conduct a comprehensive risk assessment, and implement risk reducing controls.
- Develop a data classification methodology, including data classifications and details on determining the classifications are adequately secured.
- Develop procedures for implementing and monitoring identified vulnerabilities.

COURT RESPONSE

The audit finding as drafted does not acknowledge or reference the Court's many cybersecurity protocols and procedures that are in place. After numerous meetings with the Auditor General's office attempting to clarify the expectations documented in the May 26, 2022, finding and recommendations, the Court agrees with limited parts of the cybersecurity finding (2021-001) and will continue to follow best practices to enhance its documentation and planning.

The Court has implemented controls and existing procedures for onboarding new staff which includes providing policies in each new employee packet. In addition, as technology policies are revised, all staff are asked to acknowledge receipt and reminded of that commitment each time staff sign in. In addition, contracts with service providers (contractors) include a scope of work, confidentiality requirements, and expectations for the work they are providing.

**STATE OF ILLINOIS
SUPREME COURT
For the Two Years Ended June 30, 2021**

**SCHEDULE OF FINDINGS
CURRENT FINDING - STATE COMPLIANCE**

The Court's IT division has established project management procedures that include management oversight, controls on application development, end user sign-off, and conforms to a system development methodology that includes separate and independent development, test, and production applications.

The Court understands that cybersecurity is an evolving and dynamic initiative that requires constant change, new technologies, and increased resources without full-proof assurances. However, the Court has developed multiple policies and plans to prepare and inform employees / stakeholders of their responsibilities and how to follow procedures. In addition, the Court's IT division conducts multiple vulnerability scans and assessments and continues to implement security policies and monitor systems in response to alerts and notifications. As well, the Court continually reviews its cybersecurity plan and policies revising them as technology changes and in support of multiple ongoing cybersecurity practices. Multiple federal and state entities and Court partners are used to identify best practices. The Court's IT division will also continue to expand its cybersecurity awareness program with phishing alerts, spam e-mail notifications, and cyber and technology training opportunities.

The Court's IT division currently identifies personal, financial, and confidential data and works with management on governing access to applications using security assigned to staff. Each year, management reviews application access to ensure personal information and security are assigned to appropriate staff.

The Court performs an annual asset review and technology risk assessments. In addition, the Court provides physical security to members of the judiciary through the Supreme Court Marshal's office and security in reviewing court offices. The Court will assess and explore expanding risk assessments.

ACCOUNTANT'S COMMENT

We agree with the Court, multiple meetings were entertained to discuss the details of this finding. However, the Court failed to provide documentation to support the controls in place. The lack of documentation hinders our ability to review and assess the Court's cybersecurity program and practices.

**STATE OF ILLINOIS
SUPREME COURT
For the Two Years Ended June 30, 2021**

**SCHEDULE OF FINDINGS
CURRENT FINDING - STATE COMPLIANCE (Continued)**

2021-002 **FINDING** (Inadequate controls over the review of internal controls over service providers)

The Illinois Supreme Court (Court) did not maintain adequate controls over its service providers.

We requested the Court to provide the population of service providers utilized to determine if they had reviewed the internal controls over their service providers. In response to our request, the Court provided a listing; however, they did not provide documentation demonstrating the population was complete and accurate.

Due to these conditions, we are unable to conclude the Court's population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35).

Even given the population limitations noted above, we performed testing over the one service provider identified by the Court. The service provider provides hosting services and Software as a Service (SaaS) for the Court's Electronic Filing Manager (EFM). During our testing we noted for the period of July 1, 2020 through June 30, 2021, the Court had not:

- Obtained a System and Organization Control (SOC) report.
- Conducted an analysis of the Complementary User Entity Controls (CUECs).
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact on its internal control environment.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

The Court disagrees with the finding.

Without having obtained and fully reviewed SOC reports or another form of independent internal controls reviews, the Court does not have assurance the service provider's and its subservice provider's internal controls are adequate. (Finding Code No. 2021-002, 2019-001)

**STATE OF ILLINOIS
SUPREME COURT
For the Two Years Ended June 30, 2021**

**SCHEDULE OF FINDINGS
CURRENT FINDING - STATE COMPLIANCE**

RECOMMENDATION

We recommend the Court implement controls to identify and document all service providers utilized. Further we recommend the Court obtain SOC reports annually. We further recommend the Court:

- Monitor and document the operation of the CUECs related to the Court's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself the existence of the subservice organization would not impact the internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impact to the Court, and any compensating controls.

COURT RESPONSE

The Court performs System and Organization Control (SOC) reviews for service organizations, which analyzes all service providers contracted by the Court's IT division. Contracts and vendor lists are reviewed to obtain a list of all potential service organizations. An assessment is completed for the service organizations, including an analysis of subservice organizations, to distinguish between service organizations and vendors. SOC reports are then reviewed and analyzed for all service organizations to ensure that controls exist and relate to the services provided.

ACCOUNTANT'S COMMENT

We are confused by the Court's statement they performed SOC reviews of their service organizations. Although they reviewed the Fiscal Year 2020 SOC report performed by an independent service auditor, we were not provided the SOC reports or their analysis of the SOC reports for Fiscal Year 2021.

**STATE OF ILLINOIS
SUPREME COURT
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021**

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the Supreme Court (Court) was performed by Adelfia LLC.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

This report was discussed with Court personnel at an exit conference on May 25, 2022.

Attending were:

Supreme Court

Marcia M. Meis, Administrative Director
John Bracco, Chief Internal Auditor
Amy Bowne, Chief Legal Counsel
Kara McCaffrey, Chief Fiscal Officer
Skip Robertson, Chief Information Officer

Office of the Auditor General

Lisa Warden, Senior Audit Manager
Joseph Gudgel, IT Audit Manager

Adelfia LLC

Jennifer Roan, Partner



INDEPENDENT ACCOUNTANT'S REPORT
ON DISCLOSURES ACCOMPANYING A
STATE COMPLIANCE EXAMINATION REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, Supreme Court (Court) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Court's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Court, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Court we obtained as part of the Court's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
May 31, 2022

STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021

For the Fifteen Months ended September 30, 2021

Public Act 101-0637	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to September 30, 2021	Total Expenditures 15 Months Ended September 30, 2021	Balances Lapsed September 30, 2021
FISCAL YEAR 2021					
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Operational Expenses, Awards, Grants, Permanent Improvements, and Probation Reimbursements	\$ 434,679,700	\$ 385,391,958	\$ 38,549,363	\$ 423,941,321	\$ 10,738,379
Subtotal, Fund 001	<u>\$ 434,679,700</u>	<u>\$ 385,391,958</u>	<u>\$ 38,549,363</u>	<u>\$ 423,941,321</u>	<u>\$ 10,738,379</u>
Supreme Court Special Purposes Fund - 030					
Oversight and Management	\$ 13,793,900	-	-	-	\$ 13,793,900
Subtotal, Fund 030	<u>\$ 13,793,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,793,900</u>
Mandatory Arbitration Fund - 262					
Mandatory Arbitration Programs	\$ 29,131,200	\$ 1,348,400	(62,897)	\$ 1,285,503	\$ 27,845,697
Subtotal, Fund 262	<u>\$ 29,131,200</u>	<u>\$ 1,348,400</u>	<u>\$ (62,897)</u>	<u>\$ 1,285,503</u>	<u>\$ 27,845,697</u>
Supreme Court Federal Projects Fund - 269					
Expenses of Federal Grants	\$ 4,000,000	\$ 698,265	119,432	\$ 817,697	\$ 3,182,303
Subtotal, Fund 269	<u>\$ 4,000,000</u>	<u>\$ 698,265</u>	<u>\$ 119,432</u>	<u>\$ 817,697</u>	<u>\$ 3,182,303</u>
Foreign Language Interpreter Fund - 597					
Foreign Language Interpreter Program	\$ 708,800	\$ 12,203	5,175	\$ 17,378	\$ 691,422
Subtotal, Fund 597	<u>\$ 708,800</u>	<u>\$ 12,203</u>	<u>\$ 5,175</u>	<u>\$ 17,378</u>	<u>\$ 691,422</u>
Lawyers' Assistance Program Fund - 769					
Lawyers' Assistance Program	\$ 1,032,500	\$ 746,350	-	\$ 746,350	\$ 286,150
Subtotal, Fund 769	<u>\$ 1,032,500</u>	<u>\$ 746,350</u>	<u>\$ -</u>	<u>\$ 746,350</u>	<u>\$ 286,150</u>
Expungement of Cannabis Fund - 908					
Expungement of Cannabis - Circuit Clerk Reimbursements	\$ -	\$ 500,000	-	\$ 500,000	\$ -
Subtotal, Fund 908	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Subtotal - Appropriated Funds	<u>\$ 483,846,100</u>	<u>\$ 388,697,176</u>	<u>\$ 38,611,073</u>	<u>\$ 427,308,249</u>	<u>\$ 56,537,851</u>
NONAPPROPRIATED FUNDS					
Supreme Court Special State Projects Fund - 230					
Expenses of Special State Projects	\$ -	\$ 70,221	-	\$ 70,221	\$ -
Subtotal, Fund 230	<u>\$ -</u>	<u>\$ 70,221</u>	<u>\$ -</u>	<u>\$ 70,221</u>	<u>\$ -</u>
Subtotal - Nonappropriated Funds	<u>\$ -</u>	<u>\$ 70,221</u>	<u>\$ -</u>	<u>\$ 70,221</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 483,846,100</u>	<u>\$ 388,767,397</u>	<u>\$ 38,611,073</u>	<u>\$ 427,378,470</u>	<u>\$ 56,537,851</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Supreme Court's records and have been reconciled to the State Comptroller's records as of September 30, 2021.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2021

For the Fifteen Months ended September 30, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Operational Expenses, Awards, Grants, Permanent Improvements, and Probation Reimbursement	\$ 405,321,200	\$ 355,624,246	\$ 46,109,824	\$ 401,734,070	\$ 3,587,130
Subtotal, Fund 001	<u>\$ 405,321,200</u>	<u>\$ 355,624,246</u>	<u>\$ 46,109,824</u>	<u>\$ 401,734,070</u>	<u>\$ 3,587,130</u>
Supreme Court Special Purposes Fund - 030					
Oversight and Management	\$ 13,793,900	\$ 2,700,000	-	\$ 2,700,000	\$ 11,093,900
Subtotal, Fund 030	<u>\$ 13,793,900</u>	<u>\$ 2,700,000</u>	<u>\$ -</u>	<u>\$ 2,700,000</u>	<u>\$ 11,093,900</u>
Mandatory Arbitration Fund - 262					
Mandatory Arbitration Programs	\$ 29,131,200	\$ 2,545,241	\$ 22,907	\$ 2,568,148	\$ 26,563,052
Subtotal, Fund 262	<u>\$ 29,131,200</u>	<u>\$ 2,545,241</u>	<u>\$ 22,907</u>	<u>\$ 2,568,148</u>	<u>\$ 26,563,052</u>
Supreme Court Federal Projects Fund - 269					
Expenses of Federal Grants	\$ 4,000,000	\$ 649,221	\$ 130,938	\$ 780,179	\$ 3,219,821
Subtotal, Fund 269	<u>\$ 4,000,000</u>	<u>\$ 649,221</u>	<u>\$ 130,938</u>	<u>\$ 780,179</u>	<u>\$ 3,219,821</u>
Foreign Language Interpreter Fund - 597					
Foreign Language Interpreter Program	\$ 708,800	\$ 34,232	\$ 5,058	\$ 39,290	\$ 669,510
Subtotal, Fund 597	<u>\$ 708,800</u>	<u>\$ 34,232</u>	<u>\$ 5,058</u>	<u>\$ 39,290</u>	<u>\$ 669,510</u>
Lawyers' Assistance Program Fund - 769					
Lawyers' Assistance Program	\$ 1,032,500	\$ 746,794	-	\$ 746,794	\$ 285,706
Subtotal, Fund 769	<u>\$ 1,032,500</u>	<u>\$ 746,794</u>	<u>\$ -</u>	<u>\$ 746,794</u>	<u>\$ 285,706</u>
Expungement of Cannabis Fund - 908					
Expungement of Cannabis - Circuit Clerk Reimbursement	\$ 500,000	\$ 500,000	-	\$ 500,000	-
Subtotal, Fund 908	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Subtotal - Appropriated Funds	<u>\$ 454,487,600</u>	<u>\$ 362,799,734</u>	<u>\$ 46,268,747</u>	<u>\$ 409,068,481</u>	<u>\$ 45,419,119</u>
NONAPPROPRIATED FUNDS					
Supreme Court Special State Projects Fund - 230					
Expenses of Special State Projects	-	\$ 15,749	\$ 4,134	\$ 19,883	-
Subtotal, Fund 230	<u>\$ -</u>	<u>\$ 15,749</u>	<u>\$ 4,134</u>	<u>\$ 19,883</u>	<u>\$ -</u>
Subtotal - Nonappropriated Funds	<u>\$ -</u>	<u>\$ 15,749</u>	<u>\$ 4,134</u>	<u>\$ 19,883</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 454,487,600</u>	<u>\$ 362,815,483</u>	<u>\$ 46,272,881</u>	<u>\$ 409,088,364</u>	<u>\$ 45,419,119</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Supreme Court's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

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

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

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

For the Fiscal Year Ended June 30,

	2021	2020	2019
APPROPRIATED FUNDS			
General Revenue Fund - 001			
Expenditure Authority	\$ 434,679,700	\$ 405,321,200	\$ 344,821,200
Expenditures:			
Operational Expenses, Awards, Grants, Permanent Improvements, and Probation Reimbursements	\$ 423,941,321	\$ 401,734,070	\$ 344,821,200
Total Expenditures	\$ 423,941,321	\$ 401,734,070	\$ 344,821,200
Balances Lapsed	\$ 10,738,379	\$ 3,587,130	\$ -
Supreme Court Special Purposes Fund - 030			
Expenditure Authority	\$ 13,793,900	\$ 13,793,900	\$ 13,793,900
Expenditures:			
Oversight and Management	\$ -	\$ 2,700,000	\$ 1,722,055
Total Expenditures	\$ -	\$ 2,700,000	\$ 1,722,055
Balances Lapsed	\$ 13,793,900	\$ 11,093,900	\$ 12,071,845
Mandatory Arbitration Fund - 262			
Expenditure Authority	\$ 29,131,200	\$ 29,131,200	\$ 29,131,200
Expenditures:			
Mandatory Arbitration Programs	\$ 1,285,503	\$ 2,568,148	\$ 2,883,607
Total Expenditures	\$ 1,285,503	\$ 2,568,148	\$ 2,883,607
Balances Lapsed	\$ 27,845,697	\$ 26,563,052	\$ 26,247,593
Supreme Court Federal Projects Fund - 269			
Expenditure Authority	\$ 4,000,000	\$ 4,000,000	
Expenditures:			
Expenses of Federal Grants	\$ 817,697	\$ 780,179	
Total Expenditures	\$ 817,697	\$ 780,179	
Balances Lapsed	\$ 3,182,303	\$ 3,219,821	
Foreign Language Interpreter Fund - 597			
Expenditure Authority	\$ 708,800	\$ 708,800	\$ 708,800
Expenditures:			
Foreign Language Interpreter Program	\$ 17,378	\$ 39,290	\$ 76,615
Total Expenditures	\$ 17,378	\$ 39,290	\$ 76,615
Balances Lapsed	\$ 691,422	\$ 669,510	\$ 632,185
Lawyers' Assistance Program Fund - 769			
Expenditure Authority	\$ 1,032,500	\$ 1,032,500	\$ 1,032,500
Expenditures:			
Lawyers' Assistance Program	\$ 746,350	\$ 746,794	\$ 746,392
Total Expenditures	\$ 746,350	\$ 746,794	\$ 746,392
Balances Lapsed	\$ 286,150	\$ 285,706	\$ 286,108

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

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

For the Fiscal Year Ended June 30,

	2021	2020	2019
APPROPRIATED FUNDS			
Expungement of Cannabis Fund - 908			
Expenditure Authority	\$ 500,000	\$ 500,000	
Expenditures:			
Expungement of Cannabis - Circuit Clerk Reimbursements	\$ 500,000	\$ 500,000	
Total Expenditures	\$ 500,000	\$ 500,000	
Balances Lapsed	\$ -	\$ -	
TOTAL APPROPRIATED FUNDS			
Expenditure Authority	\$ 483,846,100	\$ 454,487,600	\$ 389,487,600
Expenditures	\$ 427,308,249	\$ 409,068,481	\$ 350,249,869
Balances Lapsed	\$ 56,537,851	\$ 45,419,119	\$ 39,237,731
NONAPPROPRIATED FUNDS			
Supreme Court Special State Projects Fund - 230			
Expenditures:			
Expenses of Special State Projects	\$ 70,221	\$ 19,883	
Total Expenditures	\$ 70,221	\$ 19,883	
Supreme Court Federal Projects Fund - 269			
Expenditures:			
State Court Improvement Basic Program - FFY 2017			53,392
State Court Improvement Data Program - FFY 2017			64,083
State Court Improvement Training Program - FFFY 2017			89,494
State Court Improvement Basic Program - FFY 2018			201,197
State Court Improvement Data Program - FFY 2018			85,112
State Court Improvement Training Program - FFY 2018			126,281
State Justice Institute - Technical Training - FFY 2018			33,232
Total Expenditures			\$ 652,791
TOTAL NONAPPROPRIATED FUNDS			
Expenditures	\$ 70,221	\$ 19,883	\$ 652,791
GRAND TOTAL - ALL FUNDS			
Expenditures	\$ 427,378,470	\$ 409,088,364	\$ 350,902,660

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Supreme Court's records and have been reconciled to the State Comptroller's records as of September 30, 2021, and September 30, 2020.

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

Note 3: The Supreme Court received appropriations during Fiscal Year 2021 from Public Act 101-0637. In addition, the Court received appropriations during Fiscal Year 2020 from Public Act 101-0007.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY

For the Fiscal Year Ended June 30,

	2021	2020	2019
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 277,474,733	\$ 272,836,618	\$ 264,771,522
Percentage of Total Expenditures:	64.9%	66.7%	75.5%
Personal Services	239,923,720	\$ 233,801,996	\$ 227,405,324
Other Payroll Costs	7,445,469	7,234,222	7,046,634
All Other Operating Expenditures	30,105,544	31,800,400	30,319,564
Total Awards and Grants Expenditures:	\$ 149,889,145	\$ 136,240,008	\$ 86,127,861
Percentage of Total Expenditures:	35.1%	33.3%	24.5%
Total Refund Expenditures:	\$ 14,592	\$ 11,738	\$ 3,277
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
GRAND TOTAL - ALL EXPENDITURES:	\$ 427,378,470	\$ 409,088,364	\$ 350,902,660

Note 1: Expenditures were obtained from the Supreme Court’s records and have been reconciled to the State Comptroller’s records as of September 30, 2021, and September 30, 2020.

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

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

The Illinois Supreme Court's explanations for significant fluctuations in total expenditures for each fund in excess of 20% and \$150,000 as presented in the Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances (Schedule 3) are detailed below.

Fiscal Year 2021

Fund 0030 – Supreme Court Special Purposes Fund

Supreme Court Special Purposes Fund total expenditures decreased by \$2,700,000 or 100% in Fiscal Year 2021. Significant payments were processed from the General Revenue Fund, which were previously paid from the Supreme Court Special Purposes Fund, for hosting a central online remote access application and for the implementation of a central electronic filing manager service to facilitate Statewide mandated e-filing.

Fund 0262 – Mandatory Arbitration Fund

Mandatory Arbitration Fund total expenditures decreased by \$1,282,645 or 50% in Fiscal Year 2021. The decrease in Mandatory Arbitration Fund expenditures was a direct result of COVID-19. Several purchases of equipment, goods and/or the procurement of services were not available and/or completed due to the global pandemic.

Fiscal Year 2020

Fund 0030 – Supreme Court Special Purposes Fund

Supreme Court Special Purposes Fund total expenditures increased by \$977,945 or 57% in Fiscal Year 2020 primarily due to additional services provided by the vendor to host a central online remote access application and implementation of a central electronic filing manager service to facilitate Statewide mandated e-filing.

Fund 0269 – Supreme Court Federal Projects Fund

In Fiscal Year 2020 grant payments processed from the Supreme Court Federal Project Fund increased \$127,388 or 19.5%. This increase was due to grant spending from the Court Improvement Programs for the development and implementation of court interventions identifying vulnerable youth at risk of sex trafficking along with additional subgrant awards to support children in abuse and neglect cases. In addition, spending from the State Justice Institute grants for the consulting services related to the Illinois Judicial Branch Strategic Agenda. Finally, payments from the Bureau of Justice Assistance grant for the development of a statewide problem-solving court curricula.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
For the Two Years Ended June 30, 2021

Fund 0908 – Expungement of Cannabis Fund

The Expungement of Cannabis Fund total expenditures increased \$500,000 or 100% in Fiscal Year 2020. The Cannabis Expungement Fund in the amount of \$500,000 was appropriated to the Supreme Court in Fiscal Year 2020 pursuant to the *Cannabis Regulation and Tax Act*. Funds were disbursed to circuit court clerks for the facilitation of petitions to expunge minor cannabis offenses, pursuant to the *Act*.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

The Illinois Supreme Court's explanations for significant lapse period spending as presented in the Schedule of Appropriations, Expenditures, and Lapsed Balances for Fiscal Years 2021 (Schedule 1) and 2020 (Schedule 2) are detailed below. We considered lapse period spending in excess of 20% or more of the total expenditures to be significant.

Fiscal Year 2021

Appropriated Fund

Fund 0597 – Foreign Language Interpreter Fund

Lapse period spending in Fiscal Year 2021 for the Foreign Language Interpreter Program was \$5,175. The lapse period expenses were for professional fees to rate oral exams and services for conducting online skill building modules for court interpreters completed the during Fiscal Year, but processed and vouchered during lapse period.

Fiscal Year 2020

Non-Appropriated Fund

Fund 0230 – Supreme Court Special State Projects Fund

Lapse period spending on the Fiscal Year 2020 Supreme Court Special State Projects Fund was \$4,135. The expenses identified were for consultant fees to plan, prepare and present information for the Justice for All grant implementation that was completed during the Fiscal Year, but processed and vouchered during lapse period.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	2021	2020	2019
STATE TREASURY FUNDS			
General Revenue Fund - 001			
Receipt Sources:			
Pro rata share of salaries	\$ 170,133	\$ 170,498	\$ 169,120
Prior year refunds	39,952	1,944	1,209
Miscellaneous	1,043	22,007	5,060
Total Receipts, per the Supreme Court's Records	<u>\$ 211,128</u>	<u>\$ 194,449</u>	<u>\$ 175,389</u>
Receipts, per the Supreme Court's Records	\$ 211,128	\$ 194,449	\$ 175,389
Deposits in Transit, Beginning of the Fiscal Year	-	1	-
Deposits in Transit, End of the Fiscal Year	(34)	-	(1)
Other adjustments	4,367	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 215,461</u>	<u>\$ 194,450</u>	<u>\$ 175,388</u>
Supreme Court Special Purposes Fund - 030			
Receipt Sources:			
Supreme Court	\$ 486,113	\$ 460,754	\$ 456,886
First District Appellate Court	71,031	89,357	112,491
Second District Appellate Court	24,760	35,503	36,880
Third District Appellate Court	15,343	16,972	16,324
Fourth District Appellate Court	12,383	12,085	12,515
Fifth District Appellate Court	11,762	12,500	15,330
Total Receipts, per the Supreme Court's Records	<u>\$ 621,392</u>	<u>\$ 627,171</u>	<u>\$ 650,426</u>
Receipts, per the Supreme Court's Records	\$ 621,392	\$ 627,171	\$ 650,426
Deposits in Transit, Beginning of the Fiscal Year	11,104	17,019	14,700
Deposits in Transit, End of the Fiscal Year	(15,833)	(11,104)	(18,158)
Other adjustments	-	-	238
Deposits, Recorded by the State Comptroller	<u>\$ 616,663</u>	<u>\$ 633,086</u>	<u>\$ 647,206</u>
Supreme Court Special State Projects Fund - 230			
Receipt Sources:			
Special State Projects	\$ 166,180	\$ 100,000	
Total Receipts, per the Supreme Court's Records	<u>\$ 166,180</u>	<u>\$ 100,000</u>	
Receipts, per the Supreme Court's Records	\$ 166,180	\$ 100,000	
Deposits in Transit, Beginning of the Fiscal Year	-	-	
Deposits in Transit, End of the Fiscal Year	(66,180)	-	
Deposits, Recorded by the State Comptroller	<u>\$ 100,000</u>	<u>\$ 100,000</u>	
Supreme Court Federal Projects Fund - 269			
Receipt Sources:			
Prior year refund	\$ 10,032	\$ 7,988	\$ 1,451
Department of Justice (BJA)	132,223	990	-
Health and Human Services	663,324	707,460	693,361
State Justice Institute	23,625	75,092	57,507
Total Receipts, per the Supreme Court's Records	<u>\$ 829,204</u>	<u>\$ 791,530</u>	<u>\$ 752,319</u>
Receipts, per the Supreme Court's Records	\$ 829,204	\$ 791,530	\$ 752,319
Deposits in Transit, Beginning of the Fiscal Year	19	-	-
Deposits in Transit, End of the Fiscal Year	-	(19)	-
Deposits, Recorded by the State Comptroller	<u>\$ 829,223</u>	<u>\$ 791,511</u>	<u>\$ 752,319</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	2021	2020	2019
STATE TREASURY FUNDS			
Foreign Language Interpreter Fund - 597			
Receipt Sources:			
Foreign Language Interpreter Program	\$ 16,469	\$ 24,273	\$ 32,461
Total Receipts, per the Supreme Court's Records	<u>\$ 16,469</u>	<u>\$ 24,273</u>	<u>\$ 32,461</u>
Receipts, per the Supreme Court's Records	\$ 16,469	\$ 24,273	\$ 32,461
Deposits in Transit, Beginning of the Fiscal Year	1,500	801	560
Deposits in Transit, End of the Fiscal Year	(500)	(1,500)	(801)
Deposits, Recorded by the State Comptroller	<u>\$ 17,469</u>	<u>\$ 23,574</u>	<u>\$ 32,220</u>
GRAND TOTAL - ALL FUNDS			
Receipts, per the Supreme Court's Records	\$ 1,844,373	\$ 1,737,423	\$ 1,610,595
Deposits in Transit, Beginning of the Fiscal Year	12,623	17,821	15,260
Deposits in Transit, End of the Fiscal Year	(82,547)	(12,623)	(18,960)
Other adjustments	4,367	-	238
Deposits, Recorded by the State Comptroller	<u>\$ 1,778,816</u>	<u>\$ 1,742,621</u>	<u>\$ 1,607,133</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021**

The Illinois Supreme Court's explanation for significant fluctuations in total cash receipts for each fund in excess of 20% and \$50,000 as presented in the Comparative Schedule of Cash Receipts (Schedule 5) are detailed below:

Fiscal Year 2021

The Agency did not have any significant variations in receipts.

Fiscal Year 2020

Fund 0230 – Supreme Court Special State Projects Fund

Total cash receipts for the Supreme Court Special State Projects Fund increased \$100,000 or 100% in Fiscal Year 2020 due to the Supreme Court receiving a grant from the National Center of State Court to advance Access to Justice for All in Illinois by supporting the strategic planning agenda.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF LOCALLY-HELD FUND RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30,

<u>LOCALLY-HELD FUNDS</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Court's Safekeeping Fund - 1343			
Balance, Beginning of the Fiscal Year	\$ 5,032	\$ 5,032	\$ 5,032
Receipts	-	-	-
Disbursements	-	-	-
Balance, End of the Fiscal Year	<u>\$ 5,032</u>	<u>\$ 5,032</u>	<u>\$ 5,032</u>

Note 1: These balances were obtained from the Supreme Court's records and have been reconciled to the Supreme Court's *Report of Receipts and Disbursements for Locally Held Funds* for each locally held fund submitted to the Office of State Comptroller as of June 30, 2021, and June 30, 2020.

Note 2: This schedule is presented on the cash basis of accounting.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT
SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2021

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2021					
Property					
Library Books	\$ 13,678,155	\$ 935,185	\$ (480,897)	\$ -	\$ 14,132,443
Land	677,042	-	-	-	677,042
Site Improvements	97,019	-	-	-	97,019
Buildings	39,305,804	-	-	59,370	39,365,174
Equipment	23,096,513	3,340,913	(188,802)	(2,838,681)	23,409,943
Total	<u>\$ 76,854,533</u>	<u>\$ 4,276,098</u>	<u>\$ (669,699)</u>	<u>\$ (2,779,311)</u>	<u>\$ 77,681,621</u>
Capital Leases					
Equipment	\$ 8,770	-	-	-	\$ 8,770
Total	<u>\$ 8,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 8,770</u>
FISCAL YEAR 2020					
Property					
Library Books	\$ 13,168,405	\$ 922,072	\$ (412,322)	\$ -	\$ 13,678,155
Land	677,042	-	-	-	677,042
Site Improvements	97,019	-	-	-	97,019
Buildings	39,115,996	-	-	189,808	39,305,804
Equipment	20,266,436	3,471,839	(54,283)	(587,479)	23,096,513
Total	<u>\$ 73,324,898</u>	<u>\$ 4,393,911</u>	<u>\$ (466,605)</u>	<u>\$ (397,671)</u>	<u>\$ 76,854,533</u>
Capital Leases					
Equipment	\$ 19,395	-	(10,625)	-	\$ 8,770
Total	<u>\$ 19,395</u>	<u>-</u>	<u>(10,625)</u>	<u>-</u>	<u>\$ 8,770</u>

Note 1: These balances were obtained from the Supreme Court's records and have been reconciled to the Supreme Court's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the years ended June 30, 2021, and June 30, 2020.

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
FUNCTIONS AND PLANNING
For the Two Fiscal Years Ended June 30, 2021**

Agency Functions

The Illinois Supreme Court, in addition to being the State's highest court, is responsible for the State's unified trial court, one appellate court with five districts, and several supporting units. General administrative and supervisory authority over the court system is vested in the Supreme Court. Several advisory bodies assist with this mission by making recommendations to the Supreme Court. These include the Judicial Conference of Illinois and the various committees of the Supreme Court.

The Chief Justice is responsible for exercising the Supreme Court's general administrative and supervisory authority in accordance with the Supreme Court's rules. The Supreme Court appoints an Administrative Director to assist the Chief Justice in his or her duties. The staff of the Administrative Office of the Illinois Courts (AOIC) supports the Administrative Director.

Key support personnel exist at each level of the Supreme Court to assist judges with the administration of justice. At the Supreme Court level, this includes the Clerk, Librarian, Reporter of Decisions, Marshal, Research Director and Chief Internal Auditor.

At the Appellate Court level, the presiding judge and judges of each Appellate District are assisted by the Clerk of the Appellate Court, Research Director, and their staff, who are appointed by the Appellate Judges.

The three levels of the courts: circuit, appellate, and supreme, all operate within clearly defined boundaries. Cases may be appealed to the appellate court in the district containing the circuit court, or in certain circumstances, directly to the Supreme Court. After an appellate court decision, parties to the case may seek discretionary review by the Supreme Court.

In addition, the Supreme Court administers the appropriation made to the Illinois Courts Commission (Commission). The function of the Commission is to hear complaints against judges based upon investigations performed by the Judicial Inquiry Board. The Commission hears those complaints, makes findings and enters dispositive orders of dismissal or of imposition of sanctions. The Commission consists of five judges (one Supreme Court Justice, two Appellate Court Judges, and two Circuit Court Judges) and two citizen members appointed by the Governor. The Supreme Court Justice and the two Circuit Court Judges are appointed by the Supreme Court. The two Appellate Court Judges are appointed by the Appellate Court.

To assist the Supreme Court in the performance of its duties and functions, the Supreme Court appoints the following positions:

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
FUNCTIONS AND PLANNING
For the Two Fiscal Years Ended June 30, 2021**

AOIC Administrative Director and Staff

The Executive Office, which is comprised of the Administrative Director, attorneys, and administrative staff, is largely responsible for coordinating Administrative Office staff support for the Supreme Court, Supreme Court committees and the committees of the Illinois Judicial Conference. Executive Office staff aid the Director in administering certain Supreme Court Rules; securing legal representation through the Office of the Attorney General; negotiating leases and contracts; negotiating collective bargaining agreements state-wide on behalf of chief circuit judges and circuit clerks; overseeing the election of associate judges; coordinating the election processes with the Chief Justice; providing ongoing legislative support services, secretariat services to the Illinois Courts Commission and inventory control.

The Access to Justice Division pursues strategies to leverage and to provide initial access to justice reforms statewide. The Access to Justice Division's current priorities are to work with the Access to Justice Commission Forms Committee to promulgate statewide standardized forms; provide language access services and support to assist state courts in addressing language barriers and improve interpreter services, including administering for court interpreter certification and the AOIC interpreter registry; develop training materials and education programs for courts, clerks and other judicial stakeholders to assist with interacting with self-represented litigants; expand statewide civil justice data collection, research and analysis to aid in the development of innovative strategies to close the gap between the need for, and the availability of quality legal assistance; and monitor emerging local, state and national best practices and trends in the civil justice arena, including less lawyer-intensive and court-intensive solutions to certain legal problems. In addition, Access to Justice partnered with the Access to Justice Commission to establish the Illinois Court Help which is a free service that connects people to the information and resources needed to go to court.

The Administrative Services Division is responsible for fiscal reporting on behalf of the Judicial Branch; developing the Judicial Branch budget; providing procurement assistance; processing payment invoice vouchers; processing AOIC receipts; maintaining accounting records; maintaining payroll records; coordinating employee benefit programs; maintaining petty cash funds for the AOIC and the Supreme Court; and monitoring the repair and renovation of State-owned facilities.

The Office of Communications and Public Information manages internal and external communications for the Supreme Court and the AOIC. The Office coordinates media communications and responds to media inquiries, issues press releases, and services as a resource for trial courts implementing the Supreme Court's Policy for Extended Media Coverage.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
FUNCTIONS AND PLANNING
For the Two Fiscal Years Ended June 30, 2021**

The Court Services Division aids circuit clerks and court administrators; administers the automated disposition reporting program; serves as the primary liaison for the Supreme Court's Peer Judge Mentoring Program; and processes requests for the reimbursement of claims for persons subject to the Sexually Violent Person's Commitment Act. In addition, the Court Services Division's responsibilities include the production of various reports.

Courts, Children, and Families Division was created effective May 1, 2020 to expand its work to critical court matters related to children and families. The Courts, Children, and Families Division administers the federally funded statewide Court Improvement Program ensuring the safety and stability for children and families involved in child abuse and neglect proceedings by managing the programmatic and fiscal components of three grant awards. The Courts, Children, and Families Division also serves as staff and an advisor to the Judicial College Standing Committee and the Supreme Court Committee on Juvenile Courts.

The Human Resources Division provides employee and labor relations support to state-paid judicial branch employees and managers. Human Resources Division staff maintain attendance and leave records for all personnel covered by the Supreme Court's Leave of Absence Policies and assist individuals with questions regarding the Supreme Court's personnel policies. The Human Resources Division is also responsible for administering the judicial branch's classification and compensation plan, as well as assisting judicial branch managers in the recruitment and selection process. The Human Resources Division is responsible for EEOC reporting and dissemination of economic interest statements required under Supreme Court Rule 68.

Judicial College Division was established May 1, 2019, with the Supreme Court's approval, within the Administrative Office to facilitate the operations of the Illinois Judicial College, including the six Standing Committees and the Board of Trustees.

The Judicial Education Division provides administrative oversight of continuing education programs for judges and court personnel; staffs the Committee on Education which, with the Supreme Court's approval, plans all judicial education programs sponsored by the Illinois Judicial Conference; and operates the Resource Lending Library.

The Judicial Management Information Services (JMIS) Division provides technology services to improve the procedures and efficiencies of court operations and allow the Illinois Courts to exchange data between courts, county agencies and other State organizations. JMIS staff oversees the installation of digital electronic recording.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
FUNCTIONS AND PLANNING
For the Two Fiscal Years Ended June 30, 2021**

The Probation Services Division provides services to the chief circuit judges and their probation officers in all circuits. The Probation Services Division sets standards for hiring and promoting probation officers; maintains a list of qualified applicants for probation positions; develops training programs; gathers statewide statistics and publishes reports; establishes standards for probation department compensation plans; develops and monitors probation programs to enhance services and sanctions for offenders supervised in the community and to provide effective alternatives to imprisonment.

Clerk of the Supreme Court

The Clerk of the Supreme Court directs a staff of deputies who process cases according to Supreme Court Rules, monitor the caseload of the Supreme Court, keep Supreme Court's files and records, and maintain Supreme Court's statistics. The Clerk's Office maintains a list of attorneys licensed to practice in the State and oversees the licensing of attorneys. The Clerk also registers and renews legal professional service corporations and associations, keeps files of judicial financial disclosure statements, and serves as a public information office for the Supreme Court.

Supreme Court Librarian

The Supreme Court Librarian directs library operations and acquisitions of research materials. Library staff provides research and reference assistance to the Supreme Court. The library serves the Supreme Court, the judiciary, other State government agencies, attorneys, and the public.

Reporter of Decisions

The Reporter of Decisions directs a staff which publishes opinions of the Supreme and Appellate Courts in the "Official Reports". Employees also verify case citations; compose head notes, attorney lines, table of cases, topical summaries and other materials appearing in the "Official Reports"; and edit opinions for style and grammar.

Supreme Court Marshal

The Supreme Court Marshal attends each session of the Supreme Court. In addition, the Marshal directs a staff which provides security for judicial and non-judicial Judicial Branch personnel and conducts tours of the building.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
FUNCTIONS AND PLANNING
For the Two Fiscal Years Ended June 30, 2021**

Supreme Court Research Department

The Supreme Court Research Director supervises a staff of attorneys who provide legal research and writing assistance to the Supreme Court.

Supreme Court Internal Audit

The Supreme Court Chief Internal Auditor and staff perform audits of State funded activities of the Judicial Branch. In addition, Internal Audit annually assesses the adequacy of the internal controls for State funded activities.

Agency Planning Program

The Supreme Court annually convenes a Judicial Conference to consider the work of the courts and to suggest improvements in the administration of justice. Supreme Court Rule 41 established the membership of the conference, created the Executive Committee to assist the Supreme Court in conducting the conference and appointed the AOIC as the secretary of the Conference. The Chief Justice of the Supreme Court presides over both the Judicial Conference and the Executive Committee of the Conference, thus providing a strong link between the Judicial Conference and the Supreme Court.

The Supreme Court also addresses administrative matters during each Supreme Court term. This includes consideration of modifications to Supreme Court Rules and discussions with the Administrative Director regarding administrative and budgetary matters.

The Supreme Court releases several publications each year which summarizes the Courts' operations. These include the "Annual Report of the Illinois Courts", "Annual Report of the Illinois Judicial Conference".

During the examination period, the Supreme Court continued implementation of several new initiatives as a result of the planning activities outlined above. In addition to the actions taken by the Judicial Conference and the changes made to the Supreme Court Rules, these initiatives included a State Court Improvement Program grant received from the United States Department of Health and Human Services. The purpose of the grant is to assess and improve the role, responsibilities, and effectiveness of the State court system regarding the State laws implementing Titles IV-B and IV-E of the Social Security Act and to other judicial aspects of the child welfare system.

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STATE OF ILLINOIS
SUPREME COURT
 NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2021

	2021	2020	2019
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Supreme Court Personal Services	119	120	121
Circuit Judges Assigned to the Appellate Court	12	12	13
Elected Judges of the Appellate Court	39	39	40
Appointed Judges of the Appellate Court	1	1	1
Administrative Assistants to Chief Circuit Judges	13	13	14
Law Clerks, First Appellate District	48	48	48
Law Clerks, Second Appellate District	18	18	18
Law Clerks, Third Appellate District	14	14	14
Law Clerks, Fourth Appellate District	14	14	14
Law Clerks, Fifth Appellate District	14	14	13
Retired Recalled Judges	3	3	1
Administrative Office of the Illinois Courts	133	124	123
Mandatory Arbitration	20	20	20
Circuit and Associate Judges	906	902	906
First Appellate District Personal Services	76	78	76
Second Appellate District Personal Services	25	25	25
Third Appellate District Personal Services	35	35	35
Fourth Appellate District Personal Services	24	24	23
Fifth Appellate District Personal Services	22	22	23
Supreme Court Justices	8	7	7
Judicial Support to Chief Circuit Judges	18	17	17
Total Full-Time Equivalent Employees	1,562	1,550	1,552

Note 1: This schedule presents the average number of employees, by pay code, at the Court.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**STATE OF ILLINOIS
SUPREME COURT
COST STATISTICS
For the Two Years Ended June 30, 2021**

	<u>Fiscal Year</u>		
	2021	2020	2019
<u>Supreme Court</u>			
Average caseload per Judicial Officer	266	255	283
Average cost per case filed (in dollars)	\$7,800	\$8,162	\$ 6,929
<u>Appellate Court</u>			
Average caseload per Judicial Officer	71	89	105
Average cost per case filed (in dollars)	\$10,273	\$8,030	\$ 6,620
<u>Circuit Court</u>			
Average caseload per Judicial Officer	1,904	2,115	2,633
Average cost per case filed (in dollars)	\$124	\$108	\$ 83
<u>Mandatory Arbitration</u>			
Average cost per civil case filed (in dollars)	\$117	\$118	\$ 129
<u>Probation Services</u>			
Average caseload per probation officer: adult and juvenile	71	68	54
Average annual cost per offender: Standard (in dollars)	\$781	\$696	\$ 435
Average annual cost per offender: DUI specialized (in dollars)	N/A	N/A	\$ 1,268
Average annual cost per offender: Intensive supervision (in dollars)	N/A	N/A	\$ 2,332
Average annual cost per offender: Juvenile Detention (in dollars)	\$7,984	\$5,529	\$ 2,870

The average caseload per judicial officer was computed by accumulating the number of cases filed within each court divided by the number of judicial officers within the same court. The average cost per case filed was computed by accumulating costs within each court divided by the number of total cases filed.

For the information under Probation Services, the average caseload per probation officer was computed by accumulating the number of offenders divided by the number of probation officer serving adults and juveniles. The average annual cost per offender: standard was computed by accumulating costs within the probation services division divided by total offenders. The average annual cost per offender: DUI specialized was computed by accumulating costs within the probation services division handling DUI specialized cases divided by total offenders. The average annual cost per offender: intensive supervision was computed by accumulating costs within the probation services division providing intensive supervision of offenders divided by total offenders. The average annual cost per offender: juvenile detention was computed by accumulating costs within the probation services division handling juvenile detentions, divided by total offenders.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.