



STATE OF ILLINOIS
**OFFICE OF THE
AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS BOARD OF ADMISSIONS TO THE BAR

**Financial Audit and Compliance Examination
For the Two Years Ended September 30, 2015**

Release Date: March 24, 2016

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

The Illinois Board of Admissions to the Bar (Board) was established by the Illinois Supreme Court primarily to conduct the Illinois Bar Exam. This includes the processing of exam applications, the collection of exam fees, the administration of the examination and the supervision of exam grading. Additionally, the Board has the responsibility for approval of applications on motion, the licensing of foreign legal consultants, house counsel and legal service program attorneys, and the collection of related fees.

AUDITOR'S OPINION

Our special assistant auditors stated the financial statements of the Illinois Board of Admissions to the Bar as of September 30, 2015 and September 30, 2014, and for the years then ended are fairly presented in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Board for the two years ended September 30, 2015, as required by the Illinois State Auditing Act. The auditors stated the Board complied, in all material respects, with the requirements described in the report.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:lkw

SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors for this audit were Doehring, Winders & Co., LLP.

{Financial information and Activity Measures are summarized on next page.}

ILLINOIS BOARD OF ADMISSIONS TO THE BAR
FINANCIAL AUDIT AND COMPLIANCE EXAMINATION
For the Two Years Ended September 30, 2015

REVENUES AND EXPENSES	2015	2014	2013
Total Revenues			
Examination fees.....	\$ 2,195,765	\$ 2,194,858	\$ 2,070,760
Admission on motion fees.....	292,471	370,150	324,100
House counsel and legal service fees.....	168,300	130,550	103,550
Investment income.....	16,183	9,849	8,082
Character and fitness fees.....	991,350	1,088,765	1,228,100
Credit card fees.....	50,250	55,380	59,910
Other income.....	17,011	10,499	15,153
Total Revenues.....	<u>\$ 3,731,330</u>	<u>\$ 3,860,051</u>	<u>\$ 3,809,655</u>
Total Expenses			
Staff salaries, wages and payroll taxes	\$ 1,129,484	\$ 1,175,314	\$ 1,172,270
Proctor salaries, wages and payroll taxes.....	82,541	95,165	111,689
Examination purchases.....	335,342	342,296	353,850
Examination grading.....	301,276	298,412	304,016
Examination administration.....	409,939	405,720	396,569
Admissions ceremony.....	24,234	30,097	46,606
Occupancy costs.....	90,890	70,014	80,496
Insurance.....	224,570	244,517	249,816
General operating.....	534,407	478,243	444,735
Miscellaneous.....	66,877	62,042	54,958
Character and fitness review costs.....	23,253	29,286	36,055
Total Expenses.....	<u>\$ 3,222,813</u>	<u>\$ 3,231,106</u>	<u>\$ 3,251,060</u>

SELECTED ACTIVITY MEASURES (Unaudited)	2015	2014	2013
Number of Exams Written			
February.....	923	984	884
July.....	<u>2,234</u>	<u>2,398</u>	<u>2,490</u>
Total.....	<u>3,157</u>	<u>3,382</u>	<u>3,374</u>

AGENCY DIRECTOR	
During Examination Period:	Regina Kwan Peterson
Currently:	Regina Kwan Peterson