

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010

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STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010

**AGENCY OFFICIALS**

Executive Director and General Counsel

Kathy D. Twine, Esq.

Chairman of the Board

Judge Donald C. Hudson

Vice Chairman of the Board (11/15/08 to Present)

Judge John Kreisler

Vice Chairman of the Board (9/28/07 to 11/14/08)

Judge John O. Steele

Administrative Assistant

Vincent Phillip

Board offices are located at:

James R. Thompson Center  
100 West Randolph Street  
Suite 14-500  
Chicago, IL 60601

Honorable Donald C. Hudson  
*Chair*

*Vice Chair*  
Attorney Cary J. Collins  
Patricia M. Costello  
Attorney Bruce R. Meckler  
Clem Mejia  
Gloria Morningstar  
Honorable Edward Washington, II



STATE OF ILLINOIS  
JUDICIAL INQUIRY BOARD

Attorney Kathy D. Twine  
*Executive Director*  
*General Counsel*

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MANAGEMENT ASSERTION LETTER

Honorable William G. Holland  
Auditor General  
Iles Park Plaza  
740 East Ash Street  
Springfield, Illinois 62703-3154

May 12, 2011

Dear Mr. Holland:

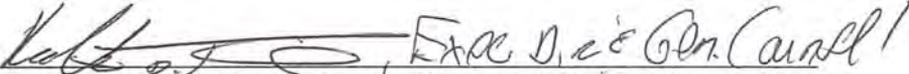
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Judicial Inquiry Board (Board). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Board's compliance with the following assertions during the two-year period ended June 30, 2010. Based on this evaluation, we assert that during the two years ended June 30, 2010, the Board has materially complied with the assertions below.

- A. The Board 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 Board 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 Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and record keeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the

accounting and record keeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Judicial Inquiry Board

  
Kathy D. Twine, Esq., Executive Director & General Counselor

  
Vincent Phillip, Administrative Assistant

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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**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>Current</u>	<u>Prior</u>
Findings	Report	Report
Repeated findings	2	1
Prior recommendations implemented or not repeated	1	0
	0	1

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

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
10-1	9	Lack of required Board members	Noncompliance
10-2	10	Property Control Weakness	Noncompliance, Significant Deficiency

PRIOR FINDINGS NOT REPEATED

Prior year finding noted during the compliance examination for the two years ended June 30, 2008 was repeated.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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For the Two Years Ended June 30, 2010

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on May 5, 2011. Attending were:

Judicial Inquiry Board

Kathy D. Twine, Esq. – Executive Director

Vincent Phillip – Administrative Assistant

Office of the Auditor General

Gayla Rudd – Audit Manager

Jose G. Roa – Audit Supervisor

Responses to the recommendations were provided by Kathy Twine in a letter dated May 12, 2011.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

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**

We have examined the State of Illinois, Judicial Inquiry Board's 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, 2010. The management of the State of Illinois, Judicial Inquiry Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on State of Illinois, Judicial Inquiry Board's compliance based on our examination.

- A. The State of Illinois, Judicial Inquiry Board 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, Judicial Inquiry Board 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, Judicial Inquiry Board 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, Judicial Inquiry Board 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, Judicial Inquiry Board on behalf of the State or held in trust by the State of Illinois, Judicial Inquiry Board 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, Judicial Inquiry Board's 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, Judicial Inquiry Board's compliance with specified requirements.

In our opinion, State of Illinois, Judicial Inquiry Board complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2010. However, the results of our procedures disclosed instances of noncompliance with those requirements, 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 10-1 and 10-2.

### **Internal Control**

The management of the State of Illinois, Judicial Inquiry Board 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, Judicial Inquiry Board's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Judicial Inquiry Board's internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as finding 10-2. A *significant deficiency*

*over compliance* is a deficiency, or 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.

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

State of Illinois, Judicial Inquiry Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine State of Illinois, Judicial Inquiry Board's responses and, accordingly, we express no opinion on the responses.

**Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed 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 2009 and 2010 Supplementary Information for State Compliance Purposes, except for information on 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 2008 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an 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, agency management, and the Board members of the Judicial Inquiry Board and is not intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA  
Director of Financial and Compliance Audits

May 12, 2011

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

Current Findings

10-1. **FINDING** (Lack of required Board members)

The Judicial Inquiry Board (Board) was not composed of nine members as required by the Constitution of the State of Illinois.

During fiscal year 2009, the Board was comprised of two of two (100%) Circuit Court Judges, one of three (33%) lawyers, and three of four (75%) non-lawyers. During fiscal year 2010, the Board was comprised of two of two (100%) Circuit Court Judges, three of three (100%) lawyers, and two of four (50%) non-lawyers.

The Constitution of the State of Illinois, Article VI, Section 15(b), states the Board shall be comprised of two Circuit Judges selected by the Supreme Court, three lawyers and four non-lawyers appointed by the Governor. The terms of the Board members shall be fours years, and a vacancy on the Board shall be filled for a full term in the manner the original appointment was made.

The Board Director states that pursuant to Article VI, Section 15(b) of the Illinois Constitution, the responsibility for filling non-judicial Board vacancies is solely within the jurisdiction of the Governor. Although the Board has no constitutional obligation/authority regarding the appointment of Board members, there has been ongoing communication with personnel from the Governor's office regarding the Board's need for appointment of members.

Board member vacancies impair the Board's ability to properly formulate the function of the Board. A full Board is necessary to properly conduct meetings and operate effectively and efficiently. (Finding Code No. 10-1, 08-1)

**RECOMMENDATION**

We recommend the Board continue to work with the Governor's Office to ensure the Board vacancies are filled in a timely manner as required by the Constitution.

**BOARD RESPONSE**

Although the Board is not constitutionally required to ensure that vacancies are filled in a timely manner (the Governor has sole responsibility for the appointment of non-judicial members), the Board will continue to actively work with the Governor's office concerning the matter.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

Current Findings - continued

10-2. **FINDING** (Property Control Weakness)

The Judicial Inquiry Board (Board) did not maintain sufficient controls over the recording and reporting of State-owned equipment.

During our testing of the Agency Report of Fixed Assets (C-15), we noted the following:

- The Board filed its FY10 first quarter C-15 nine days late.
- Equipment purchases valued at \$1,066 and \$371 were not reported in FY09 and FY10, respectively.
- Equipment deletions were underreported by \$9,979 and \$1,765 in FY09 and FY10, respectively.

The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires the C-15 report to be filed on a quarterly basis no later than the last day of the month following the last day of the quarter. In addition, SAMS (Procedure 29.20.10) requires an agency to report all additions and deletions to each asset class that occurred during the quarter being reported by the appropriate due date.

During testing of Board equipment records, we noted the following:

- Two of six (33%) equipment additions tested were understated by \$15 on the Board's property listing. The Board failed to record shipping charges as part of the cost for the equipment additions.
- Nine deletions, totaling \$5,608, that were authorized to be deleted during FY09 were not removed from the equipment records.
- Software installed on surplus laptops, totaling \$1,660, during FY10 was not removed from the equipment records.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.240) states the purchase price of the equipment is the price of the equipment delivered and installed, including delivery and installation costs, if any. The SAMS (Procedures 29.10.10) requires State agencies to maintain a detail record of State property including accurate cost, location, and tag number.

Board officials stated the recording and reporting deficiencies were due to employee oversight, and not being familiar with property requirements.

Failure to maintain accurate property records and to submit accurate information to the Comptroller causes Statewide consolidated fixed asset information to be inaccurate. (Finding Code No. 10-2)

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

Current Findings - continued

**RECOMMENDATION**

We recommend the Board comply with the Illinois Administrative Code and SAMS requirements to ensure all equipment is properly recorded and reported.

**BOARD RESPONSE**

Agree.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

Prior Findings Not Repeated

Prior year finding noted during the compliance examination for the two years ended June 30, 2008 was repeated.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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For the Two Years Ended June 30, 2010

**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 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 Lapse Period Spending
  
- 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  
**JUDICIAL INQUIRY BOARD**  
 COMPLIANCE EXAMINATION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 For the Fiscal Year Ended June 30, 2010

P.A. 96-0042	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
<b>FISCAL YEAR 2010</b>					
General Revenue Fund - 001					
Personal Services	\$ 318,000	\$ 306,590	\$ 0	\$ 306,590	\$ 11,410
State Contributions to Social Security	23,300	22,090	0	22,090	1,210
Operational Expenses - Lump Sums	<u>372,200</u>	<u>253,817</u>	<u>29,498</u>	<u>283,315</u>	<u>88,885</u>
Total Fiscal Year 2010	<u>\$ 713,500</u>	<u>\$ 582,497</u>	<u>\$ 29,498</u>	<u>\$ 611,995</u>	<u>\$ 101,505</u>

Note 1: Data in the above schedule was taken directly from the Board's records which have been reconciled to records of the State comptroller.

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

Note 3: Approximate lapse expenditures do not include interest payments approved for payment by the Board and submitted to the State Comptroller for payment after August.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
 COMPLIANCE EXAMINATION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 For the Fiscal Year Ended June 30, 2009

P.A. 95-0731	Appropriations		Lapse Period	Total	
FISCAL YEAR 2009	(Net of Transfers)	Expenditures Through June 30	Expenditures July 1 to August 31	Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 318,000	\$ 311,345	\$ 0	\$ 311,345	\$ 6,655
Employee Retirement					
Contribution Paid by the State	12,200	12,140	0	12,140	60
State Contributions to State					
Employees' Retirement System	56,600	56,585	0	56,585	15
Continuing Pension	7,313	7,303	0	7,303	10
State Contributions to Social Security	23,300	22,620	0	22,620	680
Contractual Services	317,500	314,994	1,320	316,314	1,186
Travel	20,000	8,071	443	8,514	11,486
Commodities	2,500	1,705	144	1,849	651
Printing	9,500	1,789	6,490	8,279	1,221
Equipment	4,500	2,977	0	2,977	1,523
Electronic Data Processing	2,000	873	0	873	1,127
Telecommunications	8,500	5,595	372	5,967	2,533
Operation of Automotive Equipment	4,000	1,519	55	1,574	2,426
<b>Total Fiscal Year 2009</b>	<b>\$ 785,913</b>	<b>\$ 747,516</b>	<b>\$ 8,824</b>	<b>\$ 756,340</b>	<b>\$ 29,573</b>

Note: Data in the above schedule was taken directly from the Board's records which have been reconciled to records of the State comptroller.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
 COMPLIANCE EXAMINATION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 For the Fiscal Years Ended June 30,

	Fiscal Year		
	2010	2009	2008
General Revenue Fund - 001	P.A. 96-0042	P.A. 95-0731	P.A. 95-0348
<hr/>			
Appropriations (Net of Transfers)	\$ 713,500	\$ 785,913	\$ 738,925
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 306,590	\$ 311,345	\$ 298,358
Employee Retirement			
Contribution Paid by the State	11,903	12,140	10,201
State Contributions to State			
Employees' Retirement System	0	56,585	48,318
Continuing Pension	0	7,303	0
State Contributions to Social Security	22,090	22,620	21,566
Contractual Services	252,428	316,314	277,170
Travel	6,287	8,514	5,499
Commodities	2,184	1,849	3,262
Printing	1,679	8,279	1,229
Equipment	461	2,977	1,680
Electronic Data Processing	517	873	0
Telecommunications	4,365	5,967	7,127
Operation of Automotive Equipment	3,491	1,574	4,166
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 611,995	\$ 756,340	\$ 678,576
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 101,505	\$ 29,573	\$ 60,349
	<hr/>	<hr/>	<hr/>

Note: Fiscal year 2010 expenditures reported above by detail object code. In addition, Fiscal year 2010 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Board and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2010

	Equipment
Balance at July 1, 2008	\$ 100,048
Additions	3,759
Deletions	(10,367)
Balance, June 30, 2009	\$ 93,440

	Equipment
Balance at July 1, 2009	\$ 93,440
Additions	888
Deletions	(16,281)
Balance, June 30, 2010	\$ 78,047

Note: The above Schedule has been derived from Board records.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
 For the Fiscal Year Ended June 30,

<u>General Revenue Fund - 001</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Payment for Damage to Agency Car	\$ 0	\$ 662	\$ 0
Reimbursement for Jury Duty	0	0	34
Total Receipts	<u>\$ 0</u>	<u>\$ 662</u>	<u>\$ 34</u>

**RECONCILIATION SCHEDULE OF CASH RECEIPTS**  
**TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
 For the Fiscal Year Ended June 30,

<u>General Revenue Fund - 001</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Receipts per Agency Records	\$ 0	\$ 662	\$ 34
Add: Deposits in Transit, Beginning of Year	0	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>	<u>0</u>
Deposits Recorded by the Comptroller	<u>\$ 0</u>	<u>\$ 662</u>	<u>\$ 34</u>

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
 For the Two Years Ended June 30, 2010

Fiscal Year 2010

A comparative schedule of significant variations in expenditures exceeding 20% for the fiscal years ended June 30, 2010 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2010</u>	<u>2009</u>	<u>AMOUNT</u>	<u>%</u>
State Contributions to State				
Employees' Retirement System	\$ 0	\$ 56,585	(\$56,585)	(100%)
Continuing Pension	\$ 0	\$ 7,303	(\$7,303)	(100%)
Contractual Services	\$ 252,428	\$ 316,314	(\$63,886)	(20%)
Travel	\$ 6,287	\$ 8,514	(\$2,227)	(26%)
Printing	\$ 1,679	\$ 8,279	(\$6,600)	(80%)
Equipment	\$ 461	\$ 2,977	(\$2,516)	(85%)
Electronic Data Processing	\$ 517	\$ 873	(\$356)	(41%)
Telecommunications	\$ 4,365	\$ 5,967	(\$1,602)	(27%)
Operation of Automotive Equipment	\$ 3,491	\$ 1,574	\$1,917	122%

Board personnel provided the following explanations for the significant variations identified above.

State Contributions to State Employees' Retirement System

The decrease in the State Contribution to State Employees' Retirement System was due to Public Act 96-0045, which did not require agencies to make the contribution during FY10 for employees paid out of the General Revenue Fund.

Contractual Services

The decrease in contractual services expenditures was due to a decrease in legal expenses in FY10.

Travel

The decrease in travel expenditures was due to less overnight travel by a Board member who utilized telephone conferences to attend meetings during FY10.

Printing

The decrease in printing expenditures was due to the Board not printing an annual report during FY10.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
COMPLIANCE EXAMINATION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

Fiscal Year 2010 - continued

Equipment

The decrease in equipment expenditures is due to the Board making minor purchases compared to two fireproof safes purchased in the prior fiscal year.

Electronic Data Processing

The decrease in electronic data processing expenditures was due to the Board making fewer purchases for computer related supplies and equipment during FY10.

Telecommunications

The decrease in telecommunications expenditures was due to no monthly service payments to the Cook County Clerk. The Cook County Clerk eliminated monthly service fees when they changed the way to access docket information from a main frame computer system to an internet based version during FY10.

Operation of Automotive Equipment

The increase in automotive equipment expenditures was due to yearly maintenance and repair of air condition unit in one vehicle.

STATE OF ILLINOIS  
**JUDICIAL INQUIRY BOARD**  
 COMPLIANCE EXAMINATION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
 For the Two Years Ended June 30, 2010

Fiscal Year 2009

A comparative schedule of significant variations in expenditures exceeding 20% for the fiscal years ended June 30, 2009 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2009</u>	<u>2008</u>	<u>AMOUNT</u>	<u>%</u>
Travel	\$ 8,514	\$ 5,499	\$3,015	55%
Commodities	\$ 1,849	\$ 3,262	(\$1,413)	(43%)
Printing	\$ 8,279	\$ 1,229	\$7,050	574%
Equipment	\$ 2,977	\$ 1,680	\$1,297	77%
Electronic Data Processing	\$ 873	\$ 0	\$873	100%
Operation of Automotive Equipment	\$ 1,574	\$ 4,166	(\$2,592)	(62%)

Board personnel provided the following explanations for the significant variations identified above.

Travel

The increase in travel expenditures was due to a Board member attending more board meetings requiring overnight stays in FY09.

Commodities

The decrease in commodities expenditures was due to the Board utilizing office supplies purchased in FY08 and fewer purchases made in FY09.

Printing

The increase in printing expenditures was due to the Board printing an annual report during FY09.

Equipment

The increase in equipment expenditures was due to the Board purchasing two fireproof cabinets in FY09.

Electronic Data Processing

The increase in electronic data processing expenditures was due to the Board purchasing additionally memory for computers in FY09.

Operation of Automotive Equipment

The decrease in operation of automobile expenditures was due to the Board utilizing fleet vehicles less during FY09 and therefore less fuel costs and maintenance expenses were incurred.

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Fiscal Year 2010

Our testing of lapse period expenditures for the fiscal year ended June 30, 2010 disclosed one line item for fiscal year 2010 with significant (20% or more) lapse period expenditures as scheduled below:

	Fiscal Year Ended June 30, 2010		
	<u>TOTAL</u>	<u>LAPSE PERIOD</u>	
	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>PERCENTAGE</u>
Operation of Automotive Equipment	\$3,491	\$1,696	49%

Board personnel provided the following explanations for the significant lapse period expenditures identified above.

Operation of Automotive Equipment

Majority of lapse period expenditures were due to invoices not received and paid until the lapse period for repair and maintenance work and for repair of air condition unit.

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Fiscal Year 2009

Our testing of lapse period expenditures for the fiscal year ended June 30, 2009 disclosed one appropriation line item for fiscal year 2009 with significant (20% or more) lapse period expenditures as scheduled below.

	Fiscal Year Ended June 30, 2009		
	<u>TOTAL</u>	<u>LAPSE PERIOD</u>	
	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	<u>PERCENTAGE</u>
Printing	\$8,279	\$6,490	78%

Board personnel provided the following explanations for the significant lapse period expenditures identified above.

Printing

Invoice for the cost of printing bi-annual report was not received and paid until the lapse period.

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BOARD FUNCTIONS

The Judicial Inquiry Board (Board) is the sole disciplinary entity to inquire into allegations of misconduct or physical or mental incapacity of Illinois judicial officers. After investigation and upon determination by the Board that there is a reasonable basis to charge a judge with misconduct or incapacity, the Board will file and prosecute a formal complaint before the State of Illinois Court Commission (Commission).

The Board was created by the Constitution of the State of Illinois which was adopted in 1970 and became effective July 1, 1971.

The Board is required to consist of nine members (two Circuit Court judges, three lawyers and four non-lawyers). The two Circuit Court Judges are selected by the Illinois Supreme Court and the remaining seven members are appointed by the Governor. No more than two of the lawyers and two of the non-lawyers appointed by the Governor belong to the same political party. Each member is appointed to serve a term of four years with no member serving more than eight years.

The Board members at June 30, 2009 and 2010 were:

**2009**

**Circuit Judges:**

Judge Donald C. Hudson, *Chair*  
Judge Cheryl A. Starks

**Lawyers:**

Vacant  
Vacant  
Tom Leahy

**Non-Lawyers:**

Vacant  
Raymond J. McGury  
John Kreisler, *Vice Chair*  
Patricia Costello

**2010**

**Circuit Judges:**

Judge Donald C. Hudson, *Chair*  
Judge Cheryl A. Starks

**Lawyers:**

Cary Collins  
Bruce Meckler  
Tom Leahy

**Non-Lawyers:**

Vacant  
Vacant  
John Kreisler, *Vice Chair*  
Patricia Costello

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BOARD FUNCTIONS (continued)

The Board's primary functions are to receive or initiate complaints against judges or associate judges, conduct investigations, and file complaints with the Commission. A complaint filed with the Commission requires the concurrence of five members who believe that a reasonable basis exists to charge a judge or associate judge with one or more of the following: willful misconduct in office, persistent failure to perform his/her duties, other conduct prejudicial to the office or that brings the judicial office into disrepute, and/or a physical or mental incapacity to perform his/her duties.

The Board is responsible for adopting its own rules for governing its procedures. It has subpoena power as well as the authority to appoint and direct its staff. Funds for the operation of the Board are appropriated by law through the General Assembly of the State of Illinois.

BOARD PLANNING PROGRAM

The Board does not utilize a formal written planning policy. The Board utilizes Article 6 Section 15 of the Constitution of the State of Illinois to achieve its single mission: to conduct investigations, receive or initiate complaints concerning a judge or associate judge and file such complaints with the Illinois Courts Commission. The Board utilizes the budget process for short-term planning. The budget is approved by the Board and monitored by the Executive Director.

AVERAGE NUMBER OF EMPLOYEES

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

<u>Position</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Executive Director	1	1	1
Administrative Assistant	1	1	1
Investigator	2	2	2
Executive Secretary	1	1	1
Total average full-time employees	<u>5</u>	<u>5</u>	<u>5</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The following table, prepared from Board records, presents the type/number of allegations received by the Board during the fiscal years ended June 30:

<b>TYPE OF ALLEGATIONS</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Administrative misconduct	14	20	37
Alcohol/drugs	0	4	8
Bias, prejudice, partiality	127	159	138
Delay in scheduling or deciding a matter	39	48	24
Demeanor/injudicious temperament (i.e. impatient, rude, conduct that is intimidating and inappropriate language/commentary)	105	90	80
Ex parte communication (one-sided)	33	34	39
Failure to recuse/disqualify/conflict of Interest	18	45	23
Illegal activity	53	60	78
Judicial decision/discretion (i.e. dissatisfaction with court procedures or rulings, use or nonuse of evidence, criminal sentences, custody, general outcome of the case)	284	348	322
Mental incapacity	4	7	12
Physical incapacity	0	5	6
Inappropriate political activity (i.e. publicly endorse or oppose a candidate for public office, personal solicitation of funds, make speeches on behalf of a political organization, misrepresentation of qualifications)	2	0	10
Racial/ethnic/gender bias or discrimination	46	32	27
Sexual misconduct/harassment	0	0	1
Inappropriate conduct off the bench (i.e. prohibited charitable, business or personal conduct)	11	6	12
Violation of Constitutional Rights	86	80	98
Misconduct by a candidate	0	2	0
Prejudgment of a case	16	15	19
Abuse of power	28	32	39
Comment on pending/impending case	1	0	1
Other	2	2	3
<b>TOTAL -</b>	<b>869</b>	<b>989</b>	<b>977</b>
 <b>Number of complaints received/initiated</b>	 <b>374</b>	 <b>449</b>	 <b>430</b>
<b>Complaints filed with the Illinois Courts Commission</b>	<b>1</b>	<b>1</b>	<b>2</b>

*Note:* Total allegations exceed the number of complaints received because many complaints contained multiple allegations.