

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH · 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222
TDD: 217/524-4646



CHICAGO OFFICE:
STATE OF ILLINOIS CENTER · SUITE 4-100
100 WEST RANDOLPH STREET · 60601
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-20300-20

REPORT DIGEST

**JUDICIAL INQUIRY BOARD
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

SYNOPSIS

- The Board has not developed formal written policies and procedures for its investigative or administrative operations.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

RECYCLED PAPER · SOYBEAN INKS

JUDICIAL INQUIRY BOARD
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$244,791	\$238,183	\$353,634
OPERATIONS TOTAL	\$244,791	\$238,183	\$353,634
% of Total Operations	100%	100%	100%
Personal Services	\$124,512	\$163,002	\$237,996
% of Operations Expenditures.	51%	68%	67%
Average No. of Employees.	3	3	6
Other Payroll Costs (FICA, Retirement)	\$ 20,210	\$ 23,744	\$ 31,277
% of Operations Expenditures.	8%	10%	9%
Contractual Services	\$ 87,260	\$ 37,349	\$ 67,464
% of Operations Expenditures.	36%	16%	19%
All Other Operations Items.	\$ 12,809	\$ 14,088	\$ 16,897
% of Operations Expenditures.	5%	6%	5%
• Cost of Property and Equipment.	\$ 36,261	\$ 56,920	\$ 56,728

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	TOTAL
Misconduct Cases Opened	138	150	288
Cases Heard Before the Board	3	9	12

BOARD CHAIRMAN
During Audit Period: William F. Conlon Currently: William F. Conlon

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

LACK OF FORMAL WRITTEN POLICIES AND PROCEDURES

The Board has not developed formal written policies and procedures for its investigative or administrative operations. This lack of documentation increases the risk that misunderstandings will exist among Board personnel regarding agency operations. Inadequately documented policies and procedures may also result in inefficiencies and the misappropriation of State funds.

We recommended Board management develop and implement formal policies and procedures to standardize its operations and to safeguard State assets. These procedures should be written and effectively communicated to staff. (Finding 1, page 7).

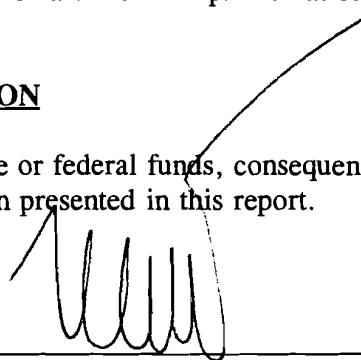
The Board agreed to put the necessary policies in writing and distribute them to employees.

OTHER FINDINGS

The remaining findings are less significant and have been given appropriate attention by the Board. We will review the Board's progress towards the implementation of our recommendations during our next audit.

AUDITORS' OPINION

The Board has no non-shared or locally held State or federal funds, consequently, there are no financial statements requiring an auditors' opinion presented in this report.



WILLIAM G. HOLLAND, Auditor General

WGH:WLB:kw
April 27, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	3	0
Repeated audit findings	0	0
Prior recommendations implemented or not repeated	0	2

AUDITORS ASSIGNED

The audit was performed by the Auditor General's staff.