



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS COURTS COMMISSION

State Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: August 8, 2024

FINDINGS THIS AUDIT: 4				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	No Repeat Findings			
Category 2:	4	0	4				
Category 3:	0	0	0				
TOTAL	4	0	4				
FINDINGS LAST AUDIT: N/A							

INTRODUCTION

The Illinois Courts Commission became a separate State agency during Fiscal Year 2022. Therefore, this is the first examination and compliance report for the Commission.

SYNOPSIS

- (24-4) The Commission did not maintain adequate controls over receipt and expenditure records.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER RECEIPT AND
EXPENDITURE RECORDS**

The Commission did not maintain adequate controls over receipt and expenditure records.

We noted the following:

- The Commission performed periodic, but not monthly, reconciliations of Commission expenditure records to the Office of Comptroller's records.
- The Commission did not perform monthly reconciliations of Commission receipt records to the Comptroller's Monthly Revenue Status Report.
- The Commission did not have a formal receipts processing system designed to facilitate the timely deposit of all receipts and refunds. Two refunds (100%) tested lacked the receipt date, and were deposited 273 days after the check date.
- Four (100%) contractual agreements entered into with the same vendor did not require the vendor to submit required certifications and their Federal Taxpayer Identification Number. (Finding 4, pages 14-16).

Monthly reconciliations not performed

We recommended the Commission perform monthly reconciliations, deposit receipts timely, and require contractors to submit necessary certifications.

Commission agreed

The Commission agreed with the finding and stated it has implemented measures to ensure compliance with the SAMS requirement for monthly reconciliations. Additionally, Commission management responded it is now aware of the procedure to process refund receipts and of required vendor certifications to ensure future requirements.

OTHER FINDINGS

The remaining findings pertain to personal services, property and cybersecurity. We will review the Commission's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Commission for the two years ended June 30, 2023, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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