



**State of Illinois  
ILLINOIS COURTS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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

**STATE OF ILLINOIS  
ILLINOIS COURTS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

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STATE OF ILLINOIS  
**ILLINOIS COURT COMMISSION**  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023

**COMMISSION OFFICIAL**

Executive Director & General Counsel  
(06/01/22 – Present)

Ms. Shelley M. Bethune

**COMMISSION OFFICERS**

Chair of the Commission (10/26/22 – Present)

Hon. P. Scott Neville

Chair of the Commission (07/01/21 – 10/25/22)

Hon. Mary Jane Theis

Commissioner

Hon. Margaret McBride

Commissioner (01/01/23 – Present)

Hon. Thomas Harris

Commissioner (12/05/22 – 12/31/22)

Hon. William Holdridge

Commissioner (07/01/21 – 12/04/22)

Hon. Mary K. O'Brien

Commissioner

Hon. Lewis Nixon

Commissioner (08/02/22 – Present)

Hon. Sheldon Sobol

Commissioner (07/03/22 – 08/01/22)

Hon. Lance R. Peterson

Commissioner (01/01/22 – 07/02/22)

Hon. Joseph Hettel

Commissioner (07/01/21 – 12/31/21)

Hon. Thomas Clinton Hull, III

Commissioner

Ms. Paula Wolff

Commissioner

Ms. Aurora Austriaco

**COMMISSION OFFICE**

The Illinois Court Commission's primary administrative office is located at:

555 W. Monroe Street, Floor 15  
Chicago, Illinois 60661

Hon. P. Scott Neville, Jr.  
*Chair*  
Aurora Austriaco  
Hon. Thomas Harris  
Hon. Margaret McBride  
Hon. Lewis Nixon  
Hon. Sheldon Sobol  
Paula Wolff



Shelley M. Bethune  
*Executive Director &  
General Counsel*

555 W. Monroe St., Floor 15  
Chicago, Illinois 60661  
312.815.6600

## ILLINOIS COURTS COMMISSION

### MANAGEMENT ASSERTION LETTER

July 23, 2024

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 State of Illinois, Illinois Courts Commission (Commission). 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 Commission's compliance with the following specified requirements during the two-year period ended June 30, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, the Commission has materially complied with the specified requirements listed below.

- A. The Commission 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 Commission 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 Commission 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 Commission 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.

Yours truly,

Illinois Courts Commission

**SIGNED ORIGINAL ON FILE**

Shelley M. Bethune  
Executive Director & General Counsel

**STATE OF ILLINOIS  
ILLINOIS COURTS COMMISSION  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2023**

**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**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	4	-
Repeated Findings	-	-
Prior Recommendations Implemented or Not Repeated	-	-

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

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2023-001	9	New	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2023-002	11	New	Property Control Weaknesses	Significant Deficiency and Noncompliance
2023-003	13	New	Inadequate Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2023-004	14	New	Inadequate Controls over Receipt and Expenditure Records	Significant Deficiency and Noncompliance

## **EXIT CONFERENCE**

Findings 2023-001 through 2023-004 and their associated recommendations appearing in this report were discussed with the Commission personnel at an exit conference on July 15, 2024.

Attending were:

Illinois Courts Commission

- Shelley M. Bethune, Executive Director & General Counsel

Office of the Auditor General

- Lisa Warden, Senior Audit Manager

Adelfia LLC

- Stella Marie Santos, Managing Partner
- Jennifer Roan, Partner
- Hao Khong, Audit Manager

The responses to these recommendations were provided by Shelley M. Bethune, Executive Director & General Counsel, in a correspondence dated July 22, 2024.



**ADELFIALLC**

CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Illinois Courts Commission  
State of Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Courts Commission (Commission) 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, 2023. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission 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 Commission 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 Commission 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 Commission 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.



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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2023, 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 2023-001 through 2023-004.

The Commission's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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 Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 2023-001 through 2023-004 that we consider to be significant deficiencies.

There were no immaterial findings that have been excluded from this report.

The Commission's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Commission'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  
July 23, 2024

**STATE OF ILLINOIS**  
**ILLINOIS COURTS COMMISSION**  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
**For the Two Years Ended June 30, 2023**

2023-001     **FINDING**     (Inadequate Controls over Personal Services)

The Illinois Courts Commission (Commission) did not maintain adequate internal controls over its personal services.

The Commission had only one employee, who started work in June 2022. During our examination period, we noted the following:

- The Employment Eligibility Verification Form (Form I-9) was not completed as of June 30, 2023.

The Immigration Reform and Control Act of 1986 (8 U.S.C. § 1324a) and the Code of Federal Regulations (8 CFR § 274a.2) require employers to document that each new employee (both citizens and noncitizens) hired after November 6, 1986, is authorized to work in the United States.

- The Commission did not timely submit its initial Agency Workforce Report (Report) for Fiscal Year 2022 to the Office of the Governor and Office of the Secretary of State. The Report was submitted to both Offices after the auditor’s testing, 354 days late.

The State Employment Records Act (Act) (5 ILCS 410/1 et seq.) requires the Commission to classify, maintain, and report, for State and public use, information that provides the General Assembly and the people of the State with information of the number of minorities, women, and persons with physical disabilities employed by State government within the State workforce. The Act further requires the Board to file the report on a fiscal year basis by January 1 each year with the Office of the Secretary of State and the Governor.

- The Commission did not ensure its employee timely filed Statements of Economic Interest (Statements) with the Secretary of State during the examination period. The employee’s Statement was subsequently filed after the auditor’s testing, 226 days late. In addition, the Commission did not certify a list of individuals who were required to file a Fiscal Year 2023 Statement for the Commission.

The Illinois Governmental Ethics Act (Act) (5 ILCS 420/4A-101 et seq.) requires a Statement to be filed with the Secretary of State upon initial appointment or employment and by May 1 of each year thereafter by each person required to file. The Act (Section 4A-106) requires each agency head to certify, by February 1 annually, to the Secretary of State the names of persons required to file a Statement in relation to their agency.

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Commission management stated the Commission was a new entity with a single staff member and was unaware of legal and regulatory requirements.

Failure to complete I-9s within the required timeframe and to maintain adequate controls over required employment forms could result in unauthorized individuals being employed by the Commission and could expose the Commission to penalties. Failure to timely submit Reports could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce. Untimely submission of Statements contributes to the risk of undisclosed potential related-party transactions and prohibited transactions not being detected in a timely manner. (Finding Code No. 2023-001)

**RECOMMENDATION**

We recommend the Commission ensure familiarity with legal requirements and strengthen its internal controls over personal services to ensure compliance and accountability.

**COMMISSION RESPONSE**

The Commission agrees with the finding and took remedial action to complete the I-9 Form, submit the Agency Workforce Report for Fiscal Year 2022, and the Statement of Economic Interest for Fiscal Year 2023. The Agency Workforce Report was timely submitted for Fiscal Year 2023. As a new agency, the Commission did not receive the annual communication from the Governor’s Office or the Secretary of State regarding the Agency Workforce Report, the Statement of Economic Interest, or the list of individuals who were required to file a Statement of Economic Interest for Fiscal Year 2023. The Commission has implemented measures to ensure these reports and certifications are timely completed and submitted in the future.

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For the Two Years Ended June 30, 2023**

2023-002    **FINDING**    (Property Control Weaknesses)

The Illinois Courts Commission (Commission) did not record or report its State property as required.

As of June 30, 2023, the Commission owned 14 equipment items, consisting of laptops, monitors, telephones, printers, computer docking stations, a wireless access point, and a router. During our examination, we noted the following:

- The Commission did not maintain a consolidated Property Listing.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.230) requires the following to be entered on property control records: identification number, location code number, description, date of purchase, purchase price, object code, and voucher number.

- The Commission did not mark each item as the property of the State of Illinois.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.210 (a)) states agencies are responsible for marking each piece of State-owned equipment in their possession to indicate that it is the property of the State of Illinois.

- The Commission did not perform an annual physical inventory check of all items under the Commission’s control and certify the inventory with the Department of Central Management Services. In addition, 4 of 14 (29%) equipment items were stored by the Commission’s vendor and had not yet been placed into service pending hiring of additional Commission staff.

The State Property Control Act (30 ILCS 605/6.04) requires State agencies to annually make an actual physical inventory check of all items of property under the agency’s jurisdiction and control.

The Illinois Administrative Code (44 Ill. Adm. Code 5010.220) states all equipment with an acquisition value greater than the nominal value and equipment that is subject to theft with a value less than that nominal value must be reported to CMS by the holding agency.

- The Commission has not adopted a policy clearly delineating the categories of equipment considered subject to theft.

Illinois Administrative Code (44 Ill. Admin. Code 5010.210(c)) states each agency is responsible for adopting policies clearly delineating categories of equipment considered to be subject to theft.

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- The Agency Report of State Property (C-15) reports were not completed properly. The Commission reported commodities as equipment items and included items that did not meet the reporting threshold.

Statewide Accounting Management System (SAMS) (Procedure 29.10.30) requires, for purposes of quarterly State property reporting to the Office of Comptroller (Comptroller), all assets with an individual value of \$2,500 or greater must be reported. Additionally, any items with an individual value of less than \$2,500 that are highly susceptible to theft must also be reported.

Commission management stated the Commission was a new entity with a single staff member and was unaware of the need for controls over property records, inventory and reporting. Commission management stated the C-15 reports were not completed properly due to unfamiliarity with the threshold requirements.

Lack of property records, equipment tags, and periodic inventories increase the potential for loss or theft of State property which may not be prevented or detected, and reduces accountability. In addition, failure to submit property reports complying with SAMS requirements to the Comptroller reduces the reliability of Statewide property information. (Finding Code No. 2023-002)

**RECOMMENDATION**

We recommend the Commission familiarize staff with applicable property requirements and strengthen internal controls over equipment to ensure all equipment is accurately and timely recorded on the Commission's property records, properly reported to the Comptroller, and periodically inventoried to ensure accountability.

**COMMISSION RESPONSE**

The Commission agrees with the finding. The Commission has begun to take remedial action and will strengthen internal controls to comply with the property marking, listing, inventory, and policy requirements. Additionally, Commission management has familiarized itself with the reporting thresholds for the C-15 reports to ensure accurate completion of the reports to the Office of Comptroller in the future.

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2023-003     **FINDING**   (Inadequate Cybersecurity Programs and Practices)

The Illinois Courts Commission (Commission) had not implemented adequate internal controls related to cybersecurity programs and practices.

To assist the Commission in conducting its operations and meeting its mission of adjudicating complaints brought by the Judicial Inquiry Board against Illinois judges, the Commission utilizes information technology 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 Commission’s cybersecurity programs and practices, we noted the Commission had not classified its data to identify and ensure adequate protection of information.

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.

Commission management stated, as a new entity with a single staff member, it was unaware of the need to classify its data to ensure it adequately protects confidential data from cyber-attacks.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Commission’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2023-003)

**RECOMMENDATION**

We recommend the Commission review and classify data it obtains and maintains to identify and ensure adequate protection of confidential information.

**COMMISSION RESPONSE**

The Commission agrees with the recommendation and will work with its Information Technology vendor to ensure its cybersecurity is up-to-date and sufficient for the Commission’s needs.

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2023-004     **FINDING**   (Inadequate Controls over Receipt and Expenditure Records)

The Illinois Courts Commission (Commission) did not maintain adequate controls over receipt and expenditure records.

During our examination, we noted the following:

- The Commission performed periodic, but not monthly, reconciliations of Commission expenditure records to the Office of Comptroller’s (Comptroller) Monthly Appropriation Status Report (SB01) during the examination period. The Commission expended \$37,747 and \$191,266 in Fiscal Years 2022 and 2023, respectively.

SAMS (Procedure 11.40.20) requires each agency to reconcile appropriation account balances monthly and notify the Comptroller of any unreconcilable differences so the necessary corrective action can be taken to locate the differences and correct the accounting records.

- The Commission did not perform monthly reconciliations of Commission receipt records to the Comptroller’s Monthly Revenue Status Report (SB04) during the examination period. The Commission deposited \$624 into the General Fund (Fund 001) during Fiscal Year 2023 for prior year refunds.

The Statewide Accounting Management System (SAMS) (Procedure 25.40.20) requires each agency to reconcile receipt account balances maintained by the agency with the Statewide receipt account records maintained by the Comptroller. This reconciliation is required to be performed on a monthly basis to identify and correct irreconcilable differences in a timely manner.

- The Commission did not have a formal receipts processing system designed to facilitate the timely deposit of all receipts and refunds. Two of the refunds (100%) selected for testing, totaling \$489, did not indicate the receipt date, and were not deposited until 273 days after the check date.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Commission to keep in proper books a detailed itemized account of all moneys received including the date of receipt. The Act also requires the Commission to deposit into the State Treasury a single item of receipt exceeding \$10,000 on the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts totaling between \$500 and \$10,000 within 48 hours, and cumulative receipts totaling up to \$500 on the next first or fifteenth day of the month after receipt.



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- Four of 4 (100%) contractual agreements entered into with the same vendor did not require the vendor to submit the Drug Free Workplace Certification, the International Anti-Boycott Certification, and the Contractor’s/Lessor’s Federal Taxpayer Identification Number and Legal Status Disclosure Certification. The Commission processed payments for the vendor for professional services totaling \$10,134 and \$25,370 for Fiscal Years 2022 and 2023, respectively.

The Drug Free Workplace Act (30 ILCS 580/3) states that no grantee or contractor shall receive a grant or be considered for the purposes of being awarded a contract for the procurement of any property or services from the State unless that grantee or contractor has certified to the granting or contracting agency that it will provide a drug free workplace.

The International Anti-Boycott Certification Act (30 ILCS 582/5) requires State contracts of \$10,000 or more shall contain certification, as a material condition of the contract, by which the contractor agrees that neither the contractor nor any substantially-owned affiliated company is participating or shall participate in an international boycott.

SAMS (Procedure 15.20.30) requires contracts contain the Contractor’s Federal Taxpayer Identification Number and Legal Status Disclosure Certification.

Commission management stated, as a new entity with a single staff member, they were unaware of these statutory and administrative requirements. Commission management indicated reconciliations were only performed periodically due to competing priorities.

Failure to perform monthly reconciliations prevents the timely identification and correction of posting errors, loss, or theft and could result in an overstatement or understatement of funds expended or available. In addition, failure to timely maintain accurate and complete Commission records impairs the Commission’s ability to identify possible errors or loss and reduces the usefulness and reliability of financial information. Missing required certifications for contractual agreements result to noncompliance with State mandates. (Finding Code No. 2023-004)

**RECOMMENDATION**

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

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**COMMISSION RESPONSE**

The Commission agrees with the finding. The Commission has implemented measures to ensure compliance with the SAMS requirement for monthly reconciliations. Additionally, Commission management is now aware of the procedure to process refund receipts so that, in the unlikely event the Commission receives a refund in the future, the Commission will be able to timely comply with the SAMS requirements. Finally, the Commission is now aware of the certifications required by vendors and will ensure those certifications are obtained in the future.