



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JUDICIAL INQUIRY BOARD

Compliance Examination
 For the Two Years Ended June 30, 2020

Release Date: June 23, 2021

FINDINGS THIS AUDIT: 5	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2016		20-01, 20-02	
Category 2:	3	2	5				
Category 3:	0	0	0				
TOTAL	3	2	5				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (20-02) The Judicial Inquiry Board (Board) did not exercise adequate controls over personal services.
- (20-05) The Board did not maintain adequate controls over the reporting of State Property.

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

**JUDICIAL INQUIRY BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

EXPENDITURE STATISTICS	2020	2019	2018
Total Expenditures.....	\$ 853,762	\$ 686,039	\$ 683,853
OPERATIONS TOTAL.....	\$ 853,762	\$ 686,039	\$ 683,853
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	333,262	326,946	329,158
Other Payroll Costs (FICA, Retirement).....	36,054	34,945	35,730
All Other Operating Expenditures.....	484,446	324,148	318,965
Total Receipts.....	\$ 0	\$ 13	\$ 111
Average Number of Employees.....	5	5	5

EXECUTIVE DIRECTOR
During Examination Period: Kathy D. Twine, Esq. (through 9/30/2020) Currently: Michael Deno, Esq. (effective 10/1/2020)

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

INADEQUATE CONTROLS OVER PERSONAL SERVICES

The Board did not exercise adequate controls over personal services.

During testing, we noted the following:

- Twenty of 296 (7%) leave forms or earned compensatory time reports submitted by the Board's employees during the examination period were not signed by the employee and/or the Executive Director or the Executive Director's designee.
- Five of 296 (2%) leave forms or earned compensatory time reports were not submitted by the Board's employees during the examination period.
- Six of 25 (24%) time reports were not completed properly.
- Nine of 120 (8%) monthly sick time accruals had mathematical errors resulting in misstatements from the employee's balance being understated by 1 day to overstated by 4.61 days.
- Five of 120 (5%) monthly compensation time accruals had mathematical errors resulting in misstatements ranging from the employee's balance being understated by 1 hour to overstated by 2 hours.
- Two of 120 (2%) monthly vacation time accruals had mathematical errors resulting in misstatements ranging from the employee's balance being understated by 1.83 days to overstated by 3 days. The overstatement resulted in an overpayment of unused vacation to a retired employee totaling \$476. (Finding 2, pages 8-10) **This finding has been repeated since 2016.**

25 of 296 Leave forms or earned compensatory time reports were not submitted or not signed

Accruals had mathematical errors resulting in overstatements or understatements of employee's balances ranging from 1 hour to 4.61 days

\$476 overpayment to retired employee

We recommended the Board strengthen controls over personal services by ensuring payroll documents are properly maintained, leave forms and earned compensatory time reports are submitted, properly completed and approved, and accrued benefit time calculations are mathematically accurate.

Board agreed with recommendation

The Board agreed with the finding and stated they will implement more stringent procedural controls over personal services.

INADEQUATE CONTROLS OVER STATE PROPERTY REPORTING

The Board did not maintain adequate controls over the reporting of State Property.

During testing, we noted the following:

- Two of eight (25%) State Property Quarterly Reports (C-15's) submitted to the Department of Central Management Services (CMS) were reported improperly. Net transfers reported on second quarter of Fiscal Year 2020, totaling \$3,614, should have been reported as deletions and deletions reported on fourth quarter of Fiscal Year 2020 includes Fiscal Year 2019 deletions, as a result, deletions were overstated by \$352.
- The Board's ending balance of State property as reported on the June 30, 2020 C-15 was understated by \$352.
- The Board's Fiscal Year 2020 Certification of Inventory was filed 28 days late with CMS.
- The Board was unable to provide documentation showing the Fiscal Year 2019 Annual Real Property Utilization Report was filed with CMS timely. (Finding 5, pages 14-15)

Board's C-15 improperly reported resulting in understatement of \$352 at June 30, 2020

Board's reporting to CMS were 28 days late or unable to determine filing date

We recommended the Board ensure all State Property reports are accurately prepared, adequately maintained, and timely submitted.

Board agreed with recommendation

The Board agreed with the finding and stated they will implement procedures to maintain adequate controls over the reporting of State Property.

OTHER FINDINGS

The remaining findings pertain to inadequate controls over cash collections, untimely filing of FCIAA certifications, and inadequate controls contractual services. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Roth & Co.,
LLP.

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

FJM:JGR