



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

JUDICIAL INQUIRY BOARD

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: February 20, 2025

FINDINGS THIS AUDIT: 3	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2022		24-03	
Category 2:	1	2	3	2016		24-01	
Category 3:	0	0	0				
TOTAL	1	2	3				
FINDINGS LAST AUDIT: 5							

SYNOPSIS

- (24-01) The Judicial Inquiry Board (Board) did not timely deposit refund receipts and did not record refunds received into the State’s accounting system.
- (24-03) The Board did not maintain its petty cash fund according to statute and Illinois Office of Comptroller requirements.

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 CASH
COLLECTIONS**

The Board did not timely deposit refund receipts and did not record refunds received into the State’s accounting system.

Board deposited refund receipts 4 to 13 days late and failed to record a total of \$29 in refund receipts into the ERP system

During Fiscal Years 2023 and 2024, the Board received three separate overpayment refunds totaling \$29. Two refunds were not deposited in the State treasury in a timely manner (one refund was deposited 4 days late and the other was deposited 13 days late). None of the refunds were recorded in the State’s Enterprise Resource Planning (ERP) System operated by the Department of Innovation and Technology (Finding 1, pages 8-9). **This finding has been reported since 2016.**

We recommended the Board timely deposit all receipts as required by the State Officers and Employees Money Disposition Act and record all refunds in the ERP system.

Board overall agreed

The Board agreed with the recommendation and stated they have implemented corrective action for timely deposits and will ensure all receipts are recorded in the ERP system going forward.

**WEAKNESSES OVER PETTY CASH FUND
MAINTENANCE**

The Board did not maintain its petty cash fund according to statute and Illinois Office of Comptroller (IOC) requirements.

During our testing of the Board’s petty cash fund activity, we noted:

C-18 Form filed 78 days late

- The Calendar Year 2022 Petty Cash Fund Usage Report (C-18) was filed with the IOC on April 19, 2023 (78 days late).

Petty cash balance varied from \$550 to \$716 in excess of authorized amount

- The reconciled petty cash balance exceeded the \$800 authorized amount for the entire examination period. The reconciled balance at the beginning of the examination period was \$554 in excess of the authorized amount and varied from \$550 to \$716 in excess of the authorized balance during Fiscal Years 2023 and 2024. We noted various errors including voided expenditures that were not corrected, transfers from the bank account to the cash on hand account were included in reimbursement requests, and a bank debit that did not get submitted.

\$359 not vouchered timely and had to be reimbursed through the Court of Claims

- The May 2023 and June 2023 petty cash fund expenditures, totaling \$359, did not get vouchered and submitted at the end of the Fiscal Year 2023 and had to be reimbursed through the Court of Claims. The voucher requesting reimbursement was submitted on January 22, 2024 (Finding 3, pages 11-12).

We recommended the Board retain its petty cash fund within its authorized amount. We further recommended the Board comply with the State Finance Act and the SAMS procedures over its petty cash fund.

Board agreed

The Board agreed with the recommendation.

OTHER FINDINGS

The remaining finding pertain to failure to submit required reports to the Illinois State Library. We will review the Board’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 Board for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements describe in the report.

This State compliance examination was conducted by Borschnack, Pelletier & Co.

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COURTNEY DZIERWA
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