
REPORT DIGEST

**ILLINOIS SUPREME
COURT**
**(Including Appellate Court
Districts 1-5 and the Illinois
Courts Commission)**

COMPLIANCE EXAMINATION

For the Two Years Ended:
June 30, 2009

Summary of Findings:

Total this audit	2
Total last audit	1
Repeated from last audit	0

Release Date:
March 3, 2010



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- ◆ The Supreme Court refused to provide any support to the auditors for their accounts receivable amount reported to the Illinois State Comptroller during the examination period.

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

**SUPREME COURT
COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009**

EXPENDITURE STATISTICS	FY 2009	FY 2008	FY 2007
Total Expenditures (All Funds)	\$292,196,658	\$280,309,519	\$262,883,407
Expenditures:			
Appropriated Funds.....	\$291,911,041	\$279,616,503	\$262,184,021
Non-appropriated Funds	\$285,617	\$693,016	\$699,386
OPERATIONS TOTAL	\$218,247,738	\$209,737,514	\$195,462,680
% of Total Expenditures.....	74.7%	74.8%	74.4%
Personal Services.....	\$193,248,932	\$184,822,614	\$173,555,116
% of Operations Expenditures	88.5%	88.1%	88.8%
Average No. of Employees	1,573	1,562	1,537
Other Payroll Costs (FICA, Retirement) ..	\$12,794,879	\$10,675,917	\$8,747,534
% of Operations Expenditures	5.9%	5.1%	4.5%
Contractual Services.....	\$5,193,087	\$6,313,101	\$5,456,829
% of Operations Expenditures	2.4%	3.0%	2.8%
All Other Operations Items	\$7,010,840	\$7,925,882	\$7,703,201
% of Operations Expenditures	3.2%	3.8%	3.9%
GRANTS, LUMP SUMS, OTHER			
Lump Sums, other	\$73,948,920	\$70,572,005	\$67,420,727
% of Total Expenditures	25.3 %	25.2%	25.6 %
Cost of Property and Equipment.....	\$50,540,195	\$49,533,399	\$47,157,617

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)	2009	2008	2007
Supreme Court of Illinois:			
Cases Filed.....	2,848	2,854	2,879
Cases Disposed.....	2,894	2,850	2,826
Appellate Court of Illinois:			
Cases Filed.....	7,755	7,433	7,717
Cases Disposed.....	7,784	7,898	7,457
Circuit Courts of Illinois:			
Cases Filed.....	4,109,720	4,360,473	4,091,319
Cases Disposed.....	4,137,292	4,327,423	4,018,885

DIRECTOR OF THE ADMINISTRATIVE OFFICE OF ILLINOIS COURTS
During Audit Period: Cynthia Y. Cobbs
Currently: Cynthia Y. Cobbs

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**ACCOUNTS RECEIVABLE INFORMATION NOT
PROVIDED TO AUDITORS**

The Illinois Supreme Court refused to provide any support to the auditors for their accounts receivable amount reported to the Illinois State Comptroller during the examination period. The accounts receivable amount over one year totaled \$605,053 and \$602,265 in FY08 and FY09 respectively.

**Support for accounts
receivable not provided to
auditors**

The accounts receivable amount was reportedly determined based on an internal audit performed by the Supreme Court. According to the Supreme Court Internal Auditor, the Supreme Court was mistakenly given a State grant for \$1,500,000 in either FY02 or FY03 that should have gone to the Department of Corrections. Instead of allowing the money to lapse, an agreement was made with the Cook County Juvenile Detention Center. The Cook County Juvenile Detention Center had two years to expend the State grant money. At the end of the two years, the full \$1,500,000 million was not expended but there was uncertainty over how much was not expended. The internal audit concluded \$602,000 of the original \$1,500,000 was not validated and therefore the Supreme Court questioned these costs. The Supreme Court then requested the Cook County Juvenile Detention Center to return these funds. The Cook County Juvenile Detention Center disputed the questioned costs and the funds are still being disputed. (Finding 1, pages 10-12)

**Court requested Cook
County to return funds**

We recommended the Supreme Court maintain and provide support for the accounts receivable amount reported to the State Comptroller's Office as required by State law.

Agency officials disagreed with the finding and responded that the audit finding notes that the Illinois State Auditing Act (30 ILCS 5/3-12) requires all State agencies to make available any record or information requested by the Office of the Auditor General (OAG) which is related to or within the scope of any audit under the Act. The scope of this audit, as determined by the OAG, encompasses the

**Court disagrees with
Auditors**

two fiscal years ended June 30, 2009. Agency officials also stated the requested records encompass activities prior to the current audit scope and were previously audited as part of the OAG's Compliance Audits for the two fiscal years ended June 30, 2003 and for the two fiscal years ended June 30, 2005 and that the Supreme Court Internal Audit has timely provided all records related to the compliance assertion within the scope of the compliance audit.

Position of Court is unreasonable, incorrect and illogical

Court reported the \$602,000 Accounts Receivable to the State Comptroller in FY08 and FY09

Failure of the Court to provide information is noncompliance with State law and impedes public accountability

In an auditors' comment we stated while being both unreasonable and incorrect, the Court's position is illogical. It is not unusual for accounts receivable to extend beyond the audit period in question. It is the auditors' absolute responsibility to ask questions about such records. If the auditor did not, then effectively a statute of limitations would be placed on the pursuit of accountability. Further, the Court's management assertion letter and the auditors' report on State Compliance and Internal Control address compliance with applicable laws and regulations, including the State Uniform Accounting System, in the Court's financial and fiscal operations. The \$602,000 accounts receivable was reported to the Office of the State Comptroller in both FY08 and FY09 and was included in the Court's analysis of Accounts Receivable. Clearly, there are remaining questions regarding this grant awarded by the Court to Cook County. In conclusion, the Court's position that the accounts receivable information is not within the scope of our State Compliance Attestation examination for the two years ended June 30, 2009 and its failure to provide this information is noncompliance with State statutes and impedes public accountability.

AUDITORS' OPINION

We conducted a compliance examination of the Illinois Supreme Court as required by the Illinois State Auditing Act. We have not audited any financial statements of the Court for the purpose of expressing an opinion because the agency does not, nor is it required to, prepare financial statements.

WILLIAM G. HOLLAND, Auditor General

WGH:JSC:pp

SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors were E.C. Ortiz & Co., LLP.