

The background of the page features a large, faint seal of Kane County, Illinois. The seal is circular with a scalloped outer edge. Inside the seal, the text "SEAL OF THE COUNTY OF KANE" is visible at the top, "STATE OF ILLINOIS" at the bottom, and "ORGANIZED JAN. 16, 1836" in the center. A central emblem depicts a diamond shape with four points, each containing a smaller diamond, and a banner below it.

OFFICE OF THE KANE COUNTY AUDITOR
Terry Hunt, Kane County Auditor

**16th Judicial Circuit
Chief Judge
Transition Audit**

May 29, 2020

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Overview

Under Illinois State Statute 55 ILCS 5 / 6-31005 – *Funds managed by County officials* – the County Board is required to engage a transition audit of all funds and accounts under the management and control of the county official. The audit report must be prepared and filed to the Chairman of the County Board no later than 180 days after the county official leaves office.

A County official is “[...] *any elected county officer or any officer appointed by the county board who is charged with the management or control of any county funds.*”

The “County official” in transition is the Chief Judge of the Illinois 16th Judicial Circuit.

Judge Susan Clancy Boles (predecessor) served as Chief Judge from December 2015 through November 2019. On September 11, 2019, Judge Client Hull was elected Chief Judge to serve a two-year term from December 2019 to November 2021.

The Office of Kane County Auditor was engaged to complete the transition audit.

Timeline

Term end date	November 30, 2019
Report due date	May 30, 2020

Background

Role of the Chief Judge

The Chief Judge of the Circuit Court is elected by the other circuit judges to a two-year term. The Chief Judge has general administrative authority in the circuit, subject to the overall administrative authority of the Supreme Court, and can assign cases to general or specialized divisions within the circuit.

The 16th Judicial Circuit is a single county circuit covering Kane County.

Chief Judge Funds

The Chief Judge is responsible for the management and control of 25 County funds – 12 are appropriated through the general fund and 13 are special revenue funds. For a full list of funds, refer to Appendix A - List of funds managed and controlled by the Chief Judge.

Audit Procedures

The Auditor’s Office performed the following audit procedures over the agreed transition period (May 2019 to January 2020):

1. Interview predecessor and the newly elected Chief Judge
2. Inspect County assets to ensure that assigned to the predecessor are properly returned
3. Test cash
 - a. Physically count cash on hand
 - b. Re-perform bank reconciliations
4. Perform a physical observation of County assets owned and allocated to the Chief Judge and Judiciary & Courts Offices
 - a. Capital assets (equal to or greater than \$10,000)
 - b. Fixed assets (valued between \$500.00 - \$9,999.99)
 - c. Information technology equipment
 - d. Inventory
 - e. Owned by others
5. Review the compensation of the Chief Judge

Results

1. Notified and held discussions with the predecessor and successor.
2. The predecessor was assigned a procurement card and cell phone. All assets were properly returned to the County and/or cancelled on a timely basis and/or transitioned to the newly elected Chief Judge.
3. Tested cash maintained by the Chief Judge.

Petty cash

One (1) petty cash fund is set up and maintained by Judiciary. It is reimbursed from the County General Fund (001). Observed the cash on hand and receipts, and reconciled it to the approved fund limit without exception.

Cash drawer

One (1) cash drawer is set up and maintained by Judiciary. Funds are deposited into the County's General Fund (001). Observed the cash on hand and receipts. No fund limit is set. Immaterial differences were noted per the County financial record. No further testing was required.

Bank accounts

One (1) bank account is maintained by Judiciary, which is cash not held by the County Treasurer. Bank account maintains funds for a special revenue account, Marriage Fees Fund (492). Repeated the bank reconciliation without exception. Further, noted that the activity in these accounts are being appropriately reported to

the County's Finance Department and recorded using the County's financial software.

4. Performed physical observations of County owned assets allocated to the Chief Judge and Judiciary & Courts Offices.

Capital assets (equal to or greater than \$10,000)

Obtained a list of capital assets as of fiscal year 2018, reviewed the changes during fiscal year 2019-2020, and performed a physical observation. One (1) new asset was purchased in fiscal year 2019. The item, Nomad LT Series System, was observed, however, the item was not properly included as a capital asset in fiscal year 2019. The difference was reported to the County's Finance Department and Judiciary Office.

Fixed assets (valued from \$500.00 to \$9,999.99)

There is no internal fixed asset list maintained, as such, no further testing was conducted.

Information technology assets

Obtained a list of computers equipment, printers, scanners, phones, and network equipment from IT and performed a physical observation. Selected twenty-five (25) assets. Exceptions were noted, and are being investigated by IT. Four (4) of the assets selected from our list were not found.

Further, selected thirty-eight (38) assets at random from the Judiciary courtrooms and offices. Fourteen (14) of those assets were traced to Judiciary's IT list without exception. The remaining twenty-four (24) assets are under investigation with the IT department to determine if the assets are properly excluded or improperly excluded from the Judiciary IT list.

IT was unable to provide a response in time to be included in this report.

Inventory

No inventory list is maintained, as such, no further testing was conducted.

Assets owned by others

No listing of assets owned by others is maintained, as such, no further testing was conducted.

5. Reviewed payroll activity during the transition period for the Chief Judge. Per State Statutes ((5 ILCS 290/) Salaries Act) the compensation of the Chief Judge is paid out by the State Treasury and the County is required to provide an additional salary of \$500 annually. Confirmed wages are complaint with State Statutes 5 ILCS 290 – Officers and Employees - Salaries Act and remain unchanged during the transition period.

Conclusion

No adverse findings were noted. As such, the transition of control and management of funds was deemed appropriate.

Closing remarks

The Auditor's Office would like to thank all those who assisted us in our review. Your cooperation and generous assistance is greatly appreciated.

Regards,

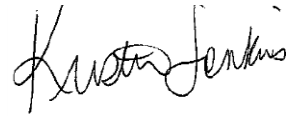
OFFICE OF THE KANE COUNTY AUDITOR



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Appendix A - List of funds managed and controlled by the Chief Judge

DEPARTMENT	FUND #	FUND NAME	TYPE OF FUND
Judiciary and Courts	001.240.240	General Fund-Judiciary	General Fund
	195.240	Children's Waiting Room	Special Revenue Fund
	196.240	DUI Fund	Special Revenue Fund
	197.240	Foreclosure Mediation	Special Revenue Fund
	492.240	Marriage Fees	Special Revenue Fund
Law Library	250.370.370	Law Library	Special Revenue Fund
Court Services	001.430.430	Court Services Administration	General Fund
	001.430.431	Adult Court Services	General Fund
	001.430.432	Treatment Alternative Court	General Fund
	001.430.433	Electronic Monitoring	General Fund
	001.430.434	Juvenile Court Services	General Fund
	001.430.435	Juvenile Custody	General Fund
	001.430.436	Juvenile Justice Center	General Fund
	001.430.437	KIDS Education Program	General Fund
	001.430.438	Diagnostic Center	General Fund
	001.430.440	Veteran's Court	General Fund
	001.430.441	Drug Court	General Fund
	270.430.460	Probation Services	Special Revenue Fund
	271.430.461	Substance Abuse Screening	Special Revenue Fund
	272.430.462	Drug Court	Special Revenue Fund
	273.430.464	Adult Drug Court Spec Resources	Special Revenue Fund
	274.430.465	Specialized Probation	Special Revenue Fund
	275.430.463	Juvenile Drug Court	Special Revenue Fund
	276.430.466	Probation Victim Services	Special Revenue Fund
Other	200.250	Circuit Clerk - Court Automation	Special Revenue Fund