

**STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION**

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2021

**STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

COMMISSION OFFICIALS

Executive Director	John A. Lupton
Director of Administration	Matt Burns
Director of History Programs	Dr. Samuel Wheeler (3/1/21 – present)
Administrative Assistant	Virginia Geiger

COMMISSION OFFICERS

Chair of the Commission (Court appointment)	Hon. James R. Thompson (7/1/15 – 8/14/20)
	Vacant (8/15/20 – 9/13/20)
	Joseph A. Power Jr. (9/14/20 – present)

COMMISSION MEMBERS

Commissioner (Court appointment)	Hon. Vincent F. Cornelius
Commissioner (Senate President appointment)	Hon. Kirk W. Dillard
Commissioner (Senate President appointment)	Pauline Montgomery
Commissioner (Governor appointment)	William J. Quinlan (5/20/2008 – 7/09/2020)
	Dr. David M. Sokol (7/10/2020 – present)
Commissioner (Governor appointment)	Joseph A. Power Jr. (5/20/2008 – 9/13/2020)
	Vacant (9/14/2020 – present)
Commissioner (Speaker appointment)	J. William Roberts

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021

Commissioner (Speaker appointment)

James M. Morpew
(12/27/2017 – 2/16/21)

Vacant
(2/17/21 – 3/21/22)

Thomas Q. Keefe Jr.
(3/22/22 – present)

Commissioner (*ex officio*)

Marcia Meis, Director of AOIC

COMMISSION OFFICE

The Supreme Court Historic Preservation Commission's primary administrative offices are located at 231 South Sixth Street, Springfield, IL 62701

ILLINOIS SUPREME COURT HISTORIC PRESERVATION COMMISSION

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MANAGEMENT ASSERTION LETTER

8 July 2022

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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, Supreme Court Historic Preservation 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, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, 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,

State of Illinois, Supreme Court Historic Preservation Commission

SIGNED ORIGINAL ON FILE

John A. Lupton, Executive Director

SIGNED ORIGINAL ON FILE

Matt Burns, Direction of Administration



**STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

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

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	2	1
Repeated Findings	1	0
Prior Recommendations Implemented or Not Repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-001	8	2019/2019	Inadequate Controls over Revenues	Significant Deficiency and Noncompliance
2021-002	10	New	Weaknesses Regarding Cybersecurity and the Security of Control of Confidential Information	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from John A. Lupton, Executive Director, on June 28, 2022. The responses to the recommendations were provided by John A. Lupton, Executive Director, in a correspondence dated July 8, 2022.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, *Supreme Court Historic Preservation Commission*

Report on State Compliance

We have examined compliance by the State of Illinois, Supreme Court Historic Preservation 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, 2021. 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 meet our other ethical responsibilities in accordance with relevant ethical requirements related 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, 2021, 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 2021-001 and 2021-002.

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 2021-001 and 2021-002 that we consider to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

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

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
July 8, 2022

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Inadequate Controls over Revenues)

The Supreme Court Historic Preservation Commission (Commission) did not maintain adequate controls over its receipt processing procedures and related fiscal records.

During testing, we noted the following issues with the Commission’s receipt processing procedures and records:

- The Commission did not maintain an adequate segregation of duties over its receipt processing functions. More specifically, we noted that one employee had the authority to perform all parts of the transaction cycle, including:
 - **Authorization** by reviewing and approving transactions, including both depositing funds into the State Treasury’s clearing accounts and preparing *Receipt Deposit Transmittal* (C-64) forms.
 - **Custody** by handling and depositing physical checks and money orders and maintaining electronic and physical records.
 - **Recordkeeping** by preparing entries and maintaining the Commission’s internal accounting records.
 - **Reconciliation** by preparing reconciliations with the Office of Comptroller’s (Comptroller) records to verify each transaction’s validity, proper authorization, and entry into the Commission’s accounting records.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Commission to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources. Good internal control systems include ensuring an appropriate segregation of duties exists.

- The Commission filed a copy of its Fiscal Year 2021 *Agency Fee Imposition Report* 45 days late. Although the Commission does not impose fees, it is still required to file a negative report with the Comptroller indicating it did not collect fees during the applicable fiscal year.

The Statewide Accounting Management Systems (SAMS) Manual (Procedure 33.16.20) requires the Commission to submit its annual *Agency Fee Imposition Report* to the Comptroller by August 1st of each year.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-001. **FINDING** (Inadequate Controls over Revenues) – Continued

During the prior examination, Commission management stated the exceptions were due to oversight. During the current examination, Commission management indicated the lack of segregation of duties was a result of the Commission’s small size and the untimely filing was due to employee error.

Failure to maintain an adequate segregation of duties represents noncompliance with State law. In addition, filing untimely *Agency Fee Imposition Reports* results in the Comptroller reporting inaccurate fee information to the General Assembly. (Finding Code No. 2021-001, 2019-001)

RECOMMENDATION

We recommend the Commission timely file its *Agency Fee Imposition Reports* as required by the SAMS Manual. Furthermore, we recommend the Commission provide for and document an adequate separation of duties over its receipt processes.

COMMISSION RESPONSE

The Commission agrees with the finding and has already resolved segregation of duties with the hiring of additional staff to manage certain aspects of receipts and revenues. The late filing of the Agency Fee Imposition Report was due to employee oversight. The Commission created a calendar on its network concerning report due dates and has begun using it to ensure timely filing of this report as well as others.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Weaknesses Regarding Cybersecurity and the Security of Control of Confidential Information)

The Supreme Court Historic Preservation Commission (Commission) had not implemented adequate internal controls related to cybersecurity, programs, and control of confidential information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity program practices. During the examination of the Commission’s cybersecurity program, practices, and control of confidential information, we noted the Commission had not:

- established and communicated policies, procedures and processes to manage and monitor the regulatory, legal, environmental and operational requirements;
- established and documented cybersecurity roles and responsibilities;
- performed a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack;
- classified data to establish the types of information most susceptible to attack to ensure adequate protection; and,
- formalized procedures to identify and protect personal or confidential information, including notification procedures in the event of a breach of security.

Additionally, the Commission's Identity Protection Policy (Policy) does not fully comply with the Identity Protection Act (5 ILCS 179/35). Specifically, the Policy does not require when the Commission collects a social security number or upon request by an individual, a statement of the purpose or purposes for which the Commission is collecting and using the social security number is provided.

The Personal Information Protection Act (815 ILCS 530) requires the Commission to develop formal policies and procedures to facilitate timely notification to the Attorney General in the event of a breach of personal information.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

Further, the *Framework of 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

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2021

2021-002. **FINDING** (Weaknesses Regarding Cybersecurity and the Security of Control of Confidential Information) – Continued

and Technology (NIST) 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 the issues noted above have not been addressed due to competing priorities.

Inadequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities, which could ultimately lead to the Commission’s confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-002)

RECOMMENDATION

The Commission has the ultimate responsibility for ensuring confidential information is protected from accidental or unauthorized disclosure. Specifically, we recommend the Commission:

- establish and communicate the Commission’s security program (formal and comprehensive policies and procedures) to manage and monitor the regulatory, legal, environmental and operational requirements;
- establish and document cybersecurity roles and responsibilities;
- perform a comprehensive risk assessment to identify and ensure adequate protection of confidential or personal information most susceptible to attack;
- establish a policy to ensure the types of information most susceptible to attack are adequate protection;
- establish formalized procedures to identify and protect personal or confidential information, including notification procedures in the event of a breach of security; and,
- develop and approve an identity protection policy that complies with all aspects of the Identity Protection Act.

COMMISSION RESPONSE

The Commission agrees with the finding. This was identified during the previous audit period, and the Commission was not able to devote resources to create policies and procedures to ensure identity protection, cybersecurity responsibilities, and risk assessment. The Commission will make this a high priority to create the proper policies and procedures.

**STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT
For the Two Years Ended June 30, 2021**

DISCLOSURES REPORT

SUMMARY

A reading of the accompanying report components of the State of Illinois, Supreme Court Historic Preservation Commission (Commission) was performed by staff of the Office of the Auditor General.

ACCOUNTANT'S REPORT

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from John A. Lupton, Executive Director, on June 28, 2022.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, *Supreme Court Historic Preservation Commission*

Disclosures Accompanying a State Compliance Examination Report

Management of the State of Illinois, Supreme Court Historic Preservation Commission is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the Commission's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the Commission, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the Commission we obtained as part of the Commission's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
July 8, 2022

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the 15 Months Ended September 30

Public Act 100-0007 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures		Total Expenditures 15 Months Ended Sept 30	Balances Lapsed
			July 1 to Sept 30	Sept 30		
APPROPRIATED FUND(S)						
GENERAL REVENUE FUND - 0001						
	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -
DEPOSIT INTO SUP CRT HIST PRES	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -
Subtotal, Fund 0001	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -
SUPREME COURT HISTORIC PRESERVATION - 0428						
	\$ 4,500,000	\$ 555,213	\$ 1,825	\$ 1,825	\$ 557,038	\$ 3,942,962
Historic Preservation	\$ 4,500,000	\$ 555,213	\$ 1,825	\$ 1,825	\$ 557,038	\$ 3,942,962
Subtotal, Fund 0428	\$ 4,500,000	\$ 555,213	\$ 1,825	\$ 1,825	\$ 557,038	\$ 3,942,962
GRAND TOTAL - ALL FUNDS	\$ 5,000,000	\$ 1,055,213	\$ 1,825	\$ 1,825	\$ 1,057,038	\$ 3,942,962

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Commission's records and have been reconciled to the Office of Comptroller's records as of September 31, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
 EXPENDITURES, AND LAPSED BALANCES**
 For the Fiscal Year Ended June 30,

	2021	2020	2019
<u>APPROPRIATED FUND(S)</u>			
<u>GENERAL REVENUE FUND - 0001</u>			
Expenditure Authority	\$ 1,500,000	\$ 500,000	\$ 1,000,000
Expenditures:			
Historic Preservation	\$ 1,500,000	\$ 500,000	\$ 1,000,000
Total Expenditures	\$ 1,500,000	\$ 500,000	\$ 1,000,000
Lapsed Balances	\$ -	\$ -	\$ -
<u>SUPREME COURT HISTORIC PRESERVATION - 0428</u>			
Expenditure Authority	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
Expenditures:			
Historic Preservation	\$ 703,859	\$ 557,038	\$ 526,791
Total Expenditures Fund 0428:	\$ 703,859	\$ 557,038	\$ 526,791
Lapsed Balances	\$ 3,796,141	\$ 3,942,962	\$ 3,973,209
<u>GRAND TOTAL - ALL FUNDS</u>			
Expenditure Authority	\$ 6,000,000	\$ 5,000,000	\$ 5,500,000
Expenditures	\$ 2,203,859	\$ 1,057,038	\$ 1,526,791
Balances Lapsed	\$ 3,796,141	\$ 3,942,962	\$ 3,973,209

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from Commission's records and have been reconciled to the Office of Comptroller's records as of September 30, 2021, and September 30, 2020.
- Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.
- Note 3: The Supreme Court Historic Preservation Commission received appropriations during Fiscal Year 2021 from Public Act 101-0637. In addition, the Supreme Court Historic Preservation Commission received appropriations during Fiscal Year 2020 from Public Act 100-0007.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY
 For the Fiscal Year Ended June 30,

	2021	2020	2019
<u>EXPENDITURE STATISTICS</u>			
All State Treasury Funds			
Total Operations Expenditures:	\$ 2,203,859	\$ 1,057,038	\$ 1,526,791
Percentage of Total Expenditures:	100.0%	100.0%	100.0%
Personal Services	309,306	264,864	253,363
Other Payroll Costs	272,793	227,527	219,022
All Other Operating Expenditures	1,621,760	564,647	1,054,406
GRAND TOTAL - ALL EXPENDITURES:	\$ 2,203,859	\$ 1,057,038	\$ 1,526,791

Note 1: Expenditures were obtained from the Commission's records and have been reconciled to the Office of Comptroller's records as of September 30, 2021, and September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the Office of Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

Fiscal Year 2021 Compared to Fiscal Year 2020

General Revenue Fund – 0001

DEPOSIT INTO SUPREME COURT HISTORIC PRESERVATION FUND

The principal difference between FY20 and FY21 is the legislature’s final budget bill.

In FY20, the Commission requested \$1,000,000 in its appropriation bill but received only \$500,000 in the final budget bill.

In FY21, the Commission requested \$1,500,000 in its appropriation bill and received the full amount.

Supreme Court Historic Preservation Fund – 0428

CONTRACTUAL SERVICES

The difference between contractual services for FY20 and FY21 is because we contracted with a vendor in FY21 to improve and update the Commission’s website. This vendor only performed work for the Commission in FY21, so there is no contract with this vendor in FY20 (or FY22 for that matter).

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 0001

DEPOSIT INTO SUPREME COURT HISTORIC PRESERVATION FUND

The principal difference between FY19 and FY20 is the legislature’s final budget bill.

In FY19, the Commission requested \$2,000,000 in its appropriation bill but received only \$1,000,000 in the final budget bill.

In FY20, the Commission requested \$1,000,000 in its appropriation bill but received only \$500,000 in the final budget bill.

As further described in the *Independent Accountant’s Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

Fiscal Year 2021

General Revenue Fund – 0001

DEPOSIT INTO SUPREME COURT HISTORIC PRESERVATION FUND

No significant variances in lapse period spending exists.

Supreme Court Historic Preservation Fund – 0428

No significant variances in lapse period spending exists.

Fiscal Year 2020

General Revenue Fund – 0001

DEPOSIT INTO SUPREME COURT HISTORIC PRESERVATION FUND

No significant variances in lapse period spending exists.

Supreme Court Historic Preservation Fund – 0428

No significant variances in lapse period spending exists.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 DEPOSITS INTO THE STATE TREASURY**
 For the Fiscal Year Ended June 30, 2021

	2021	2020	2019
STATE TREASURY FUND(S)			
Supreme Court Historic Preservation Fund - 428			
Receipt Sources:			
Private Donations	\$ 50	\$ -	\$ 1,123
Sales	\$ 512	\$ -	-
Miscellaneous	1,192	317	9,230
General Revenue Fund	1,500,000	500,000	1,000,000
Total Receipts, per the Agency's Records	<u>\$ 1,501,754</u>	<u>\$ 500,317</u>	<u>\$ 1,010,353</u>
Receipts, per the Agency's Records	\$ 1,501,754	\$ 500,317	\$ 1,010,353
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,501,754</u>	<u>\$ 500,317</u>	<u>\$ 1,010,353</u>
GRAND TOTAL - ALL FUND(S)			
Receipts, per the Agency's Records	\$ 1,501,754	\$ 500,317	\$ 1,010,353
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,501,754</u>	<u>\$ 500,317</u>	<u>\$ 1,010,353</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2021

Fiscal Year 2020 Compared to Fiscal Year 2019

Supreme Court Historic Preservation Fund - 428

General Revenue Fund Transfer

The decrease was due to the Commission requesting less money from GRF in FY2020. In FY2019, the Commission asked for and received from the legislature a higher transfer amount to allow the Commission to rehire laid off staff. The FY2020 transfer was a return to normal expenditures.

Fiscal Year 2021 Compared to Fiscal Year 2020

Supreme Court Historic Preservation Fund - 428

General Revenue Fund Transfer

The increase was due to the Commission requesting more money from GRF in FY2021 to allow the Commission to hire additional staff members and supplies to begin long-overdue projects, such as the conservation of Illinois Supreme Court case files and planning for the Supreme Court's Learning Center.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 Supreme Court Historic Preservation Commission
SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2021

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<u>FISCAL YEAR 2021</u>					
Property					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Equipment	44,049	5,974	5,328	-	44,695
Total	\$ 44,049	\$ 5,974	\$ 5,328	\$ -	\$ 44,695

Note 1:

These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 Supreme Court Historic Preservation Commission
SCHEDULE OF CHANGES IN PROPERTY
 For the Two Years Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<u>FISCAL YEAR 2020</u>					
Property					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Equipment	61,367	1,130	16,451	(1,997)	44,049
Total	\$ 61,367	\$ 1,130	\$ 16,451	\$ (1,997)	\$ 44,049

Note 1:

These balances were obtained from the Commission's records and have been reconciled to the Commission's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2020.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

Functions

The Supreme Court Historic Preservation Commission (Commission) was created in 2007 by the Supreme Court Historic Preservation Act (705 ILCS 17/1 et seq.). The mission of the Commission is to assist and advise the Illinois Supreme Court in acquiring, collecting, preserving, and cataloging historic aspects of buildings, objects, artifacts, documents, and information relating to the Illinois judiciary. The Commission fulfills its mission by preserving and disseminating the judicial history of Illinois to the legal community and to the public at large. The Commission partners and collaborates with multiple institutions to facilitate the creation of entertaining and substantive programs, outreach, and publications that foster a greater awareness and appreciation of Illinois's legal history and the importance of the judicial branch of the government.

The governing body of the Commission is comprised of nine members. The Supreme Court, the Governor, the Speaker of the House, and the Senate President each appoint two members, and the director of the Administrative Office of the Illinois Courts serves as an *ex officio* member. The members of the governing body are appointed to serve four-year terms beginning July 1 of the year of appointment and running through June 30 of the fourth year. Commissioners may be reappointed to one or more subsequent terms. The terms are staggered so that four members will be appointed every two years. The term of the *ex officio* member does not expire. The members receive no compensation for their services, except for actual expenses incurred in relation to their functions.

Planning

To fulfill its mission, the Commission partnered with various historical and cultural institutions, bar associations, universities, law schools, and federal, State, and local agencies to increase public awareness and appreciation of Illinois legal history and importance of the judicial branch of the government. The Commission utilizes contractual researchers to perform research and writing tasks to further its goal of disseminating information on the legal history of Illinois to the public. The Commission continues to reach out to the public by hosting exhibits, making presentations during public events, improving its website, and writing articles on various publications.

In addition to increasing public awareness of judicial history, the Commission utilizes a contractual archivist to further its mission. The contractual archivist works with the Commission to organize historical collections and develop a complete collection and retention policy. The Commission staff meets with the governing body on a quarterly basis to discuss the progress of various projects of the Commission. The governing body provides suggestions and oversight

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
SUPREME COURT HISTORIC PRESERVATION COMMISSION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2021

(NOT EXAMINED)

over the activities of the Commission. The Commission is constantly in contact with the Supreme Court of Illinois regarding issues that need to be addressed in its statutory functions.

The principal short-term plan was to complete projects associated with the judiciary's 200th anniversary. In FY19, the staff worked with the Supreme Court and the Commissioners to prepare publications, events, and outreach to commemorate 200 years of the Illinois judiciary. The Commission worked with the Illinois Judges Association (IJA) to prepare an exhibit on the 100th anniversary of the passage of the 19th Amendment to the U.S. Constitution. While COVID prevented the events and traveling exhibit, the IJA and the Commission prepared YouTube videos on the exhibit. The Commission assisted the Court with its Riding the Circuit outreach program to hold oral arguments outside of Springfield. In FY19, the Court met in Alton, but in FY20, COVID-19 resulted in the Riding the Circuit program to be done virtually. Lastly, the Commission is preparing another History on Trial program concerning the legal trials of the 1919 Chicago White Sox baseball team that allegedly threw the World Series.

Long-term planning consists of creating a Learning Center for the Illinois Supreme Court Building and obtaining grants for middle and high schools across Illinois to visit the Learning Center, the Governor's Mansion, and the Illinois Capitol Building for a one-day civic education field trip. Another long-term goal is to work with the Illinois State Archives and Supreme Court to conserve and preserve Supreme Court case files. This would involve hydrating, cleaning, flat-filing case files and storing them in acid-free containers. An even longer term project will be to digitize those case files to make them available on the Internet for research.

Significant Challenges

While the COVID-19 pandemic resulted in the cancellations of several presentations and other events, the Commission embraced virtual technology for programs, meetings, and other activities. COVID caused the delay of beginning the long-term projects. The partnership with the Archives and planning for the Learning Center would have begun sooner if not for the pandemic. The History on Trial program was originally planned for 2019, but has been delayed until 2022 so that the Commission can perform the presentation with a live audience and unmasked stage actors.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

STATE OF ILLINOIS
 SUPREME COURT HISTORIC PRESERVATION COMMISSION
NUMBER OF EMPLOYEES
 For the Two Fiscal Years Ended June 30, 2021

	2021	2020	2019
<u>AVERAGE FULL-TIME EMPLOYEES</u>			
Executive Director	1	0	0
Executive Director/Director of History Programs	0	1	1
Director of Administration/Director of Outreach	1	1	1
Director of History Programs	1	0	0
Administrative Assistant	1	1	1
Total Average Full-Time Employees	4	3	3

Note: The position of Director of History Programs was separated from the duties of the Executive Director in FY2021.

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