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## McLean County Auditor's Office

## Audit Summary

### Court Automation Fund

An audit of the Court Automation Fund has been completed by the County Auditor's Office during late July/early August, 2013, as mandated by the Illinois Compiled Statutes, Chapter 705, Act 105, Section 27.3a. The scope of this examination consisted of reviewing financial transactions and financial documents related to the Court Automation Fund for the period of January through June 2013.

### Background

- The Circuit Clerk's Office has been authorized to charge a maximum Court Automation Fee of \$5.00 by the County Board.
- Fees collected are banked daily by the Circuit Clerk and then transferred monthly to the County Treasurer.
- There are fee patterns set up for all the fees applicable to the Circuit Clerk's Office. These fee patterns are in the Circuit Clerk's fee processing procedures manual.
- Any expense against the fund must be approved by the Circuit Clerk and the Chief Judge of the Circuit Court, or their designee.

### Scope

- The scope of this examination consisted of reviewing financial transactions and financial documents related to the Court Automation Fund.
- A meeting was conducted with Don Everhart, Circuit Clerk and Becky Gaither, Chief Deputy Circuit Clerk.

### Findings

- A copy of the semi-annual report was obtained and is in balance with the general ledger through June 30, 2013.
- The year to date cash balance for the account is \$286,041.22.
- The Circuit Clerk's Office confirmed collecting \$76,960.51 in Court Automation Fees as of June 30, 2013.
- All expenditures were tested. No exceptions were noted.

### Conclusion:

After reviewing the information gathered, we noted nothing that would indicate the Circuit Clerk's Office is not in compliance with statutory requirements regarding the fund account.

Michelle L. Anderson  
McLean County Auditor

Date