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McLean County Auditor's Office

Audit Summary

Law Library Fund

An audit of the McLean County Law Library Fund has been completed by the County Auditor's Office, as mandated by the Illinois Compiled Statutes, Chapter 55, Act 5, Section 5-39001. The scope of this examination consisted of reviewing financial transactions and financial documents related to the Law Library Fund for the period of January through June 2013.

Background

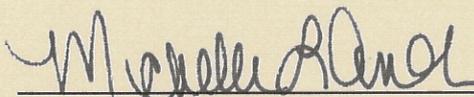
- The Circuit Clerk's Office has been authorized by the County Board to charge a maximum Law Library Fee of \$10.00 for all civil case filings. Fee patterns are set up for all the fees applicable to the Circuit Clerk's Office and are in the Circuit Clerk's fee processing procedures manual.
- The statute states fees collected must be remitted monthly to the County Treasurer.
- An agreement with the McLean County Bar Association entitles the County to receive \$2,000 annually for support of the Law Library; this amount is up from \$1,800 in 2012.
- A separate agreement with the McLean County Bar Association entitles the County to receive quarterly reimbursement for the Computer Navigator salary.
- The McLean County State's Attorney, Circuit Court, and, Public Defender pay \$1,800 each in annual fees for use of the Law Library.
- The statute states expenses against the fund must be approved by the Resident Circuit Judge of the Circuit Court.

Findings

- A copy of the semi-annual report filed with the McLean County Clerk's Office was obtained and is in balance with the general ledger through June 30, 2013.
- The fund has negative assets (cash balance) and has been running at a net loss since 2009.
- Per review of the general ledger, fees collected were remitted monthly to the County Treasurer.
- The McLean County Bar Association has remitted the 2013 support payment and all quarterly reimbursements for salary. The McLean County State's Attorney, Circuit Court, and Public Defender payments for 2013 support have also been remitted.
- All expenditures were tested. The following exception was noted:
 - Two expenditures were approved by the secretary of the Judge assigned to the Law Library.
- The prior year finding recommending that the Assigned Judge authorizes each payroll has been implemented.

Recommendation

- The Auditor's Office recommends that the Resident Circuit Judge continue to authorize every bill and payroll for the Law Library Fund, as required.

 9/13/2013
Michelle L. Anderson Date
McLean County Auditor