



**State of Illinois
ILLINOIS COURTS COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

**STATE OF ILLINOIS
ILLINOIS COURTS COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

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**STATE OF ILLINOIS
ILLINOIS COURT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

COMMISSION OFFICIALS

Executive Director & General Counsel	Ms. Shelley M. Bethune
Assistant General Counsel & Administrator (01/21/25 – Present)	Ms. Maeve M. Degnan

COMMISSION OFFICERS

Chair of the Commission (10/26/25 – Present)	Hon. David K. Overstreet
Chair of the Commission (07/01/23 – 10/25/25)	Hon. P. Scott Neville, Jr.
Commissioner	Hon. Margaret McBride
Commissioner (01/01/26 – Present)	Hon. John B. Barberis, Jr.
Commissioner (07/01/23 – 12/31/25)	Hon. Thomas Harris
Commissioner (07/26/24 – Present)	Hon. ShawnTe Raines-Welch
Commissioner (07/01/23 – 07/25/24)	Hon. Lewis Nixon
Commissioner (01/01/25 – Present)	Hon. Clarence M. Darrow
Commissioner (07/01/23 – 12/31/24)	Hon. Sheldon Sobol
Commissioner	Ms. Paula Wolff
Commissioner	Ms. Aurora Austriaco

COMMISSION OFFICE

The Illinois Court Commission's primary administrative office is located at:

555 W. Monroe Street, Floor 15
Chicago, Illinois 60661

Hon. David K. Overstreet
Chair
Aurora Austriaco
Hon. John Barberis, Jr.
Hon. Clarence Darrow
Hon. Margaret McBride
Hon. ShawnTe Raines-Welch
Paula Wolff



Shelley M. Bethune
Executive Director & General Counsel

Maeve M. Degnan
Assistant General Counsel & Administrator

555 W. Monroe St., Floor 15
Chicago, Illinois 60661
312.815.6600

ILLINOIS COURTS COMMISSION

MANAGEMENT ASSERTION LETTER

March 11, 2026

Adelfia LLC
Certified Public Accountants
400 E. Randolph Street, Suite 700
Chicago, Illinois 60601

Adelfia LLC:

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, Illinois Courts 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, 2025. Based on this evaluation, we assert that during the years ended June 30, 2024, and June 30, 2025, 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,
Illinois Courts Commission

SIGNED ORIGINAL ON FILE

Shelley M. Bethune
Executive Director & General Counsel

**STATE OF ILLINOIS
ILLINOIS COURTS COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2025**

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	-	4
Repeated Findings	-	-
Prior Recommendations Implemented or Not Repeated	4	-

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
Prior Findings Not Repeated			
A	9	2023/2023	Inadequate Controls over Personal Services
B	9	2023/2023	Property Control Weaknesses
C	9	2023/2023	Inadequate Cybersecurity Programs and Practices
D	9	2023/2023	Inadequate Controls over Receipt and Expenditure Records

EXIT CONFERENCE

The Commission waived an exit conference in a correspondence from Shelley Bethune, Executive Director & General Counsel, on February 27, 2026.



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CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Illinois Courts Commission
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Courts 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, 2025. 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 to meet our other ethical responsibilities in accordance with relevant ethical requirements relating 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, 2025, in all material respects.

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. Given these limitations, during our examination we did not

identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

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

Chicago, Illinois
March 11, 2026

STATE OF ILLINOIS
ILLINOIS COURTS COMMISSION
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2025

A. **FINDING** (Inadequate Controls over Personal Services)

During the prior examination, the Illinois Courts Commission (Commission) did not maintain adequate internal controls over its personal services.

During the current examination period, the Commission timely completed the Employment Eligibility Verification Form for the new employee; timely submitted the Agency Workforce Reports to the Office of the Governor and Office of the Secretary of State; and certified lists of individuals who were required to file Statements of Economic Interest (Statements) with the Secretary of State. We tested a sample of employees and Commissioners and noted they timely filed their Statements with the Secretary of State. (Finding Code No. 2023-001)

B. **FINDING** (Property Control Weaknesses)

During the prior examination, the Commission did not record or report its State property as required.

During the current examination, our testing indicated the Commission maintained a consolidated property listing, marked each item as the property of the State of Illinois, performed an annual physical inventory and certified the inventory with the Department of Central Management Services, adopted a policy clearly delineating the categories of equipment considered subject to theft, and properly completed the Fiscal Year 2025 Agency Report of State Property reports. (Finding Code No. 2023-002)

C. **FINDING** (Inadequate Cybersecurity Programs and Practices)

During the prior examination, the Commission had not implemented adequate internal controls related to cybersecurity programs and practices.

During the current examination, our testing indicated the Commission improved its internal controls over its cybersecurity programs, practices and control of confidential information. (Finding Code No. 2023-003)

D. **FINDING** (Inadequate Controls over Receipt and Expenditure Records)

During the prior examination, the Commission did not maintain adequate controls over receipt and expenditure records.

During the current examination, our testing indicated the Commission performed monthly reconciliations of Commission expenditure records to the Office of Comptroller's (Comptroller) reports, established a formal receipts processing system which included the receipt date, and included the required certifications from the vendors in contractual agreements we tested. However, we noted a certain issue related to reconciliations of receipts during the current examination which was reported in the Commission's *Independent Accountant's Report of Immaterial Findings*. (Finding Code No. 2023-004)