



Office of the County Auditor

**Shelly A. Banks, C.P.A.**

Cook County Auditor

69 West Washington, Suite 2200 • Chicago, Illinois 60602 • (312) 603-1500

**TONI PRECKWINKLE**

PRESIDENT

**Cook County Board  
of Commissioners**

RICHARD R. BOYKIN  
1st District

ROBERT STEELE  
2nd District

JERRY BUTLER  
3rd District

STANLEY MOORE  
4th District

DEBORAH SIMS  
5th District

EDWARD M. MOODY  
6th District

JESUS G. GARCIA  
7th District

LUIS ARROYO, JR.  
8th District

PETER N. SILVESTRI  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

JOHN A. FRITCHEY  
12th District

LARRY SUFFREDIN  
13th District

GREGG GOSLIN  
14th District

TIMOTHY O. SCHNEIDER  
15th District

JEFFREY R. TOBOLSKI  
16th District

SEAN M. MORRISON  
17th District

March 7, 2017

The Honorable Toni Preckwinkle, President  
And Board of Cook County Commissioners  
118 N. Clark Street, Room 537  
Chicago, Illinois 60602

Dear President Preckwinkle and Board of Commissioners:

We have conducted an audit of the Law Library Revenue Operations. We conducted our audit in accordance with the [Cook County Auditor Ordinance](#).

Our objectives for this examination were to determine that policies and procedures exist for Law Library revenue operations, are compiled with and establish proper controls. The scope of our work consisted of reviewing the Law Library's revenue operations and verifying that the proper controls are in place in regards to collection and processing of fees and licenses and disbursements of the special funds.

Please refer to the following audit report for the results of the audit. The audit report contains one recommendation to be implemented by the Law Library with the assistance of the Office of County Auditor (OCA). The [Executive Summary](#) provides an overview of the audit.

We express our appreciation for the assistance of all Law Library Department staff extended to our Office during the course of our audit. We have discussed our recommendation with the Law Library staff and would be pleased to assist the Law Library with their implementation of our recommendations.

Respectfully Submitted,

Shelly A. Banks, CPA  
Cook County Auditor

cc: Montell Davenport, Executive Law Librarian  
Zahra Ali, Revenue Director  
Simona Rollinson, Chief Information Officer  
Martha Martinez, Chief Administrative Officer



COOK COUNTY GOVERNMENT  
OFFICE OF THE COUNTY AUDITOR

Law Library Revenue Operations Audit

Internal Audit Report

Report Date: March 2017

Issued By:  
Shelly A. Banks, County Auditor

Audit Conducted By:  
Frances M. Roybal, Field Auditor IV

## EXECUTIVE SUMMARY

The Cook County Law Library (Law Library) collects revenue from the following sources: photocopier, fines and charges for overdue books, computer printouts and miscellaneous revenue. The revenue collection was a highly manual process, which included ringing up transactions on a cash register. Daily revenue amounts were maintained in a excel spreadsheet for the Law Library and the five Library Branch locations.

The audit was completed to document the Law Library's manual revenue collection processes and the necessary controls to assist the Department of Revenue (DOR) along with Bureau of Technology (BOT) with the Revenue Centralization project for all Offices under the President. The Revenue Centralization project involves using one main bank account and one accounting system (iNovah) to record and reconcile revenue for all Offices under the President. Meetings involving all parties were held during the course of the project to ensure all requirements of the Law Library were addressed prior to the Go-Live date.

As a result of the audit, we presented one (1) recommendation to the Law Library management to strengthen the controls over the revenue collection process. In addition to the recommendation listed, the Law Library implemented a written policy and procedure manual that documents the iNovah revenue collection process. The OCA had documented the process to provide a guideline to create the new Policy and Procedure Manual.

Please refer to the [Recommendations](#) Section for more detail on the recommendation with the corrective action plan and estimated completion date.

## BACKGROUND

The Law Library provides a premier collection of print and electronic resources specifically tailored to address the changing needs of a diverse community that includes attorneys, judges, students, self-represented litigants, government, and the public. The Law Library is an integral resource within the community that continues to provide value by improving, redirecting, and supplementing its services. The Law Library utilizes advancements in technology and partnerships with other legal organizations and Cook County departments to deliver access to the highest standard of legal information and services. The Main Law Library is located in the Daley Center in downtown Chicago, and there are five branch locations at outlying courthouses including Criminal Courts, Bridgeview, Maywood, Markham, and Skokie.

### Mandates

- Establish and maintain a County Law Library (55 ILCS 5/5-39001)
- Assist the County Board and President in the research and drafting of amendments, ordinances and resolutions for consideration before the Board; ensure that ordinances and resolutions prepared are accurate in form, structure and uniformity; maintain a legislative library and make certain the Code is updated accurately (*Code of Ordinances*, Chapter 50, Article I)
- Establish and maintain a County Law Library, including branch law libraries that shall be freely available to all licensed Illinois attorneys, judges and other public officers of the County, and to all members of the public (*Code of Ordinances*, Chapter 50, Article II)

## AUDIT SCOPE AND OBJECTIVES

The overall scope and objectives of the audit were to review the Law Library's revenue generating operations to verify that the proper controls are in place in regards to collection and processing of fees and licenses and disbursement of the special funds.

The specific objectives were as follows:

- Verify that policies and procedures exist for Law Library revenue operations, are compiled with and establish proper controls
- Validate that there are proper controls in place in regards to the Law Library Special Fund in the collection of fees, licenses, disbursements, and revenue generated operations of the Law Library
- Verify funds received by the Law Library are being remitted monthly to the Comptroller

## RECOMMENDATIONS

### Recommendation #1:

There is opportunity for continued operational efficiencies with the Law Library's consolidation to iNovah.

As a result of a team effort by the DOR, BOT, Law Library, and OCA, the iNovah system is now operating in the Law Library. With the installation of the iNovah system most of the revenue collection processes have been automated. In addition, a credit card terminal has been installed in the Law Library to offer the patrons the option of paying for services with a credit card. The credit card service will be offered once training is completed by the Law Library on processing transactions into iNovah.

The photocopier revenue collection reporting remains a manual process at this time. At the Main Library location, photocopier revenue from each copier is collected on a weekly basis and reconciled. At the branch locations, photocopier revenue is collected and submitted monthly to the Main Library for entry into iNovah. A batch total entry is processed in iNovah for all photocopier revenue collected.

In order for the photocopiers revenue collection process to be automated, it would require that the photocopiers have an interface component capability with the iNovah system. The interface component capability would allow cash or credit card transactions processed on the photocopier to automatically capture into the iNovah system. The interface capability would need to be explored with the vendors involved to determine if the service is feasible and the cost is reasonable related to the benefits.

Since over 90% of the revenue collected at the branch locations is copier revenue, it is not advantageous at this time to install iNovah at the branch locations. The branch locations will continue the current process of submitting their revenue to the Main Library for processing to iNovah on a monthly basis.

In the future, if the photocopiers are able to interface with iNovah with transactions automatically uploaded in the system, there could be the need and a benefit to install iNovah at the branch locations.

We recommend that the Law Library complete training for all staff on processing transactions into iNovah for the credit card service and conduct a cost benefit analysis on automating the photocopier revenue collection process.

Corrective Action Plan

The Law Library is in agreement with the recommendations of the Cook County Auditor as it relates to the completion of training for staff on processing transactions into iNovah for the credit card service and for conducting a cost benefit analysis on automating the photocopier revenue collection process. Our department will work with DOR, BOT and the OCA to coordinate training and institute the procedures for conducting a cost benefit analysis to ensure continued operational efficiencies with the Law Library's consolidation to iNovah.

Estimated Completion Date

November 30, 2017